

THE  
S T A T E  
O F  
*F R A N C E*,  
In a clear Account of the REVENUES of that  
Kingdom ;  
O F T H E  
Receipts and Issues,

To every particular Item of which there is prefixed a Number referring to the like Number in an annexed Commentary of explanatory Notes.

The ACCOUNTS themselves being procured from the Closet of the Comptroller-General of the Finances of *France*, and from the Library of the present Duke of *Richelieu*.

To these is added

An Account of the Rise and Progress of the Government-Debt of that Kingdom.

ALSO

A general Summary of its MILITARY and MARINE FORCES.

The Whole forming the most just and comprehensive View that has hitherto been given of the State of that Nation.



L O N D O N :

Printed for I. POTTINGER, in PATER-NOSTER-ROW.  
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## ADVERTISEMENT.

**A**T a season when nothing can hardly be more important to every Briton, who has the welfare of his country at heart, than to be enabled to form a just judgment of the power of her greatest enemy, the publication of a work of this nature cannot but be acceptable and highly useful; he may hereby not only satisfy himself of the nature and source of the French revenues, but of the manner of their disposal in their issues in general; every thing is herein explicitly set forth and illustrated, all obscurity is removed by the commentaries respectively correspondent to the two several tables of receipt and issue, by means of the numbers of reference.

The various articles are given in livres, just as they stand in the French accounts, but to facilitate the reduction of them to British denomination, there is a table prefixed, that will at the first glance easily enable the reader to perform the operation.

It will then plainly appear how much the partizans of the French nation, especially in Holland, have exaggerated the revenues of that kingdom. There have not been wanting those who have carried them so high as eighteen millions a year, whereas, the truth is, that even before their trade had suffered so severely as it has done, and to take a year in which the revenue stood at the highest, in the year 1742, it does not appear to have exceeded, in the ordinary receipt, eleven millions sterling; to which by ways and means, and by squeezing the subject, it was at length forced up to about a million and three hundred fifty thousand pounds more, so that upon a gross calculate the account-receipt stood at about twelve millions two hundred fifty thousand pounds.

The fairest calculation then may allow the French revenues to stand at about the sum of eleven millions, one year with another, for the disbursement of which, the calls even in times of peace are nearly equal to the receipt; but in times of war this is the opinion of an able, and it may be believed, a candid French writer.

“ To put into action seventy ships of the line, fifty frigates, two  
 “ hundred and fifty thousand regulars, and eighty thousand militians,  
 “ less

“ less than which proportion of forces by land and sea will not suffice  
 “ France to protect her allies, and preserve her possessions, will require  
 “ an extraordinary sum of five millions, six hundred and eighty-seven  
 “ thousand five hundred pounds”.

Now this extraordinary provision is not supposed to be made entirely by laying on extraordinary taxes, or by increasing the old ones: borrowing offers the greatest part of the resources; and it is allowed that about half a million may be provided for by the retrenchment of the least necessary expences.

Now upon the most fair and unflattering view of things, it appears clearly that this extraordinary sum of five millions six hundred and eighty-seven thousand five hundred pounds, has neither served the French “ to protect their allies or preserve their possessions”; at the same time that their miscarriages must have so much lessened a credit, never a very good one, especially since the regent’s manner of paying the public creditors in 1719, that the getting the needful sums for carrying on the war must be next to an impossibility.

At the same time, it is certainly for the interest of France not to let the public have a better opinion of her pecuniary power than it deserves. She would perhaps even wish her resources to be thought less than they really are. The reason is obvious. Every court almost with which she is allied, expects subsidies from her; they have all of them in their turns received or bargained with us for subsidies, France has no reason to think they would spare her, or not keep worrying her with extortionary demands, if she did not give the demonstration she does of inability, much of which is undoubtedly real, but which she cannot be sorry to have thought more than it really is.

But however that may be, the public may in the account herewith furnished, form a competent judgment, especially of the state of that nation’s revenue. It will plainly see that for this hundred years past, and we have at present, in a political view, no occasion for remounting any higher, the various constituent articles of the receipts and issues are pretty near the same, however the sums of each may occasionally differ.

As to the question whether the administration of the finances by the method still used of farming out the taxes, or levying them by commissioners, it is not material to discuss here; it is very probable that under an arbitrary government the way of levying them by farmers-general



mers-general is the most expédient, since the other has been tried twice or oftener in vain; but what is certain is, that the manner of imposing taxes in that nation is not only extremely iniquitous and oppressive, but also, and what may easily be believed to be a necessary consequence, extremely impolitical, as being unfavorable to the two capital points of national economy, agriculture and industry.

This they see, this they confess themselves, but such is the force of inveterate abuses, or rather the nature of despotic government, that wherever the remedy of these abuses shocks, in the least, its maxims, the cure of those abuses, is never thoroughly undertaken, and indeed the error is irremediable in the first concoction.

The reader will find not only the tables of receipts and issues for so high as in the year 1642, but for the years 1712, 1732, 1734, and 1739, which will afford him at once sufficient objects of comparison, and clear notions of the nature of the revenue itself, as well as the ordinary calls for disbursement. But as the project of receipts and expences for the year 1742 is by the French themselves allowed to be the standard of their finances, having been furnished to cardinal de Fleury by the celebrated monsieur Orry, comptroller-general of the finances, that also is added, with the necessary advertence, that though for some years after the finances underwent no very considerable changes, yet there is due allowance to be made for the great deficiencies in all the articles depending upon the maritime trade and commerce, which have lately suffered so deeply by our superiority at sea; but in the mean while it is certain that their in-land trade into Germany, Spain, and Italy has rather been increased than suffered diminution, but this hardly bears any proportion with the loss by the other branch. Their debt too is augmented, but nothing near to what has been given out, and that for a very obvious reason, a want of credit in their government, both at home and abroad.

A

Reduction of FRENCH LIVRES into British Money ;  
at the Rate of Tenpence Halfpenny to a French Livre.

Livres	£.	s.	d.		Livres.	£.	s.	d.
1 =	0	0	10½		6,000 =	262	10	0
2 =	0	1	9		7,000 =	306	5	0
3 =	0	2	7½		8,000 =	350	0	0
4 =	0	3	6		9,000 =	393	15	0
5 =	0	4	4½	→	10,000 =	437	10	0
6 =	0	5	3		20,000 =	875	0	0
7 =	0	6	1½		30,000 =	1,312	10	0
8 =	0	7	0		40,000 =	1,750	0	0
9 =	0	7	10½		50,000 =	2,187	0	0
10 =	0	8	9		60,000 =	2,625	0	0
11 =	0	9	7½		70,000 =	3,062	10	0
12 =	0	10	6		80,000 =	3,500	0	0
13 =	0	11	4		90,000 =	3,937	10	0
14 =	0	12	3	→	100,000 =	4,375	0	0
15 =	0	13	1½		200,000 =	8,750	0	0
16 =	0	14	0		300,000 =	13,125	0	0
17 =	0	14	10½		400,000 =	17,500	0	0
18 =	0	15	9		500,000 =	21,875	0	0
19 =	0	16	7½		600,000 =	26,250	0	0
20 =	0	17	6		700,000 =	30,625	0	0
21 =	0	18	4½		800,000 =	35,000	0	0
22 =	0	19	3		900,000 =	39,375	0	0
23 =	1	0	1½	→	1,000,000 =	43,750	0	0
24 =	1	1	0		2,000,000 =	87,500	0	0
30 =	1	6	3		3,000,000 =	131,250	0	0
40 =	1	15	0		4,000,000 =	175,000	0	0
50 =	2	3	9		5,000,000 =	218,750	0	0
60 =	2	12	6		6,000,000 =	262,500	0	0
70 =	3	1	3		7,000,000 =	306,250	0	0
80 =	3	10	0		8,000,000 =	350,000	0	0
90 =	3	18	9	→	9,000,000 =	393,750	0	0
100 =	4	7	6		10,000,000 =	437,500	0	0
200 =	8	15	0		20,000,000 =	875,000	0	0
300 =	13	2	6		30,000,000 =	1,312,500	0	0
400 =	17	10	0		40,000,000 =	1,750,000	0	0
500 =	21	17	6		50,000,000 =	2,187,500	0	0
600 =	26	5	0		60,000,000 =	2,625,000	0	0
700 =	30	12	6		70,000,000 =	3,062,500	0	0
800 =	35	0	0		80,000,000 =	3,500,000	0	0
900 =	39	7	6	→	90,000,000 =	3,937,500	0	0
1000 =	43	15	0		100,000,000 =	4,375,000	0	0
2000 =	87	19	0		1000,000,000 =	43,750,000	0	0
3000 =	131	5	0		2000,000,000 =	87,500,000	0	0
4000 =	175	0	0					
5000 =	218	15	0					
					£c, £c, £c £c. £c.	£c. £c,		

N. B. The Reduction is by some at Ten-pence Farthing *per* French Livre, but the nearest Truth is, I presume, Ten-pence Half penny.

Revenue  
last of  
the A

Imports

DEMESN

WOODS & FORE

IMPOST

FARMS

EXTRAORDINAR

UMS BORROWED



# A

## SUMMARY SCHEDULE

OF THE

Revenues and Expences of the Crown in the Year 1642, being the last of the Reign of *Lewis XIII*, the first of *Lewis XIV*, and of the Administration of *Cardinal de Richlieu*.

Imposts	Articles of Receipts	Sum in Livres	Sum Total	Articles of Expences	Total Sums in Livres
DEMESNS	Land-Estates belonging to the King	18,700,000	22,560,000	For the whole of the Expences of the King and Queen's Household	8,800,000
	Rents and Quit-Rents — — —	850,000		Ambassadors and foreign Affairs —	5,000,000
	Fines of Alienation — — —	60,000		Pensions to the Princes and Princesses of the Blood — — —	1,150,000
	Escheatage, Quint and Requit	250,000		Other Pensions in general — —	2,785,000
	Tax of Relevancy and Redemption	595,000		To the Switzers and Grisons —	100,000
	New Purchases — — — — —	705,000		Salaries of the Prime Minister, Secretaries of State and others —	2,272,000
	Licence of Mortmains — — —	360,000		Pay for all the King's Household Troops — — — — —	4,680,000
	Fines for Trespass — — — —	40,000		Salaries of the Marshals of France, Generals and others — — —	5,590,000
WOODS & FORESTS	Royalties — — — — —	460,000	1,691,000	Gratifications in the Army — —	670,000
	The Paulette and others — —	540,000		For the whole Expences of War, Artillery, Fortifications, &c. —	58,565,000
	Seizures and Fines — — — —	43,000		The Marine and the Gallies —	6,300,000
IMPOSTS	Farm of Rivers, Fishing & Hunting	348,000	61,695,000	Expences for Trade — — — —	700,000
	Sale of felled Timber — — —	1,300,000		Wages of the Officers of the Parliaments, and other Royal Courts	7,094,000
	Tax on the Pais d'Elecion — —	16,995,000		To the Prisoners — — — — —	800,000
	Tax on the Pais d'Etat — — —	3,500,000		To the Hospitals — — — — —	500,000
	Subsidy of the three Bishopricks	453,000		To the Cabinet Couriers — — —	180,000
	The Taillon * — — — — —	8,500,000		Perpetual Annuities old and new	1,445,756
	Quarters and Forage — — —	2,300,030		Secret Service — — — — —	2,000,000
	Twenty-fifth Penny on the Income of all Estates, Offices, & Pensions — — — — —	23,600,000		Extraordinary Affairs — — — —	1,200,000
FARMS	Free Gifts of the Pais d'Etat —	1,800,000	29,895,000	Secret Service for the interior of the Kingdom — — — — —	2,600,000
	The Clergy's Tenths — — — —	4,550,000		Several other incidental Expences	2,800,000
	The Aids — — — — —	3,700,000		Total of the Expences	115,238,056
	The Gabells or Salt Duties — —	2,300,000		The Receipts, including the Sums borrowed, amount to — —	125,129,000
	The Customs — — — — —	4,800,000		The Receipt exceeds the Expence by — — — — —	9,890,944
	The Entries of Paris and the free Cities — — — — —	12,335,000		Which Sum of nine Millions, eight Hundred and ninety Thousand, nine Hundred and forty-four Livres was employed in making Preparations for the Campaign in the Year 1643.	
	Royal Tolls, Fords, and Ferries —	600,000			
	Coaches and Post-houses — —	1,700,000			
EXTRAORDINARY.	The Posts — — — — —	600,000	1,288,000		
	Other small Farms — — — —	200,000			
	Revenue of the Colonies — —	3,600,000			
SUMS BORROWED	Extraordinary Revenues — —	— — — —	117,129,000		
	Total of the Revenues	— — — —			
	Borrowed by Cardinal Richlieu in his Majesty's Name, at 10 per Cent. Interest — — — — —	— — — —			
	Total Amount	— — — —			

\* Every one paid this Tax excepting only the Princes of the Blood, but on its being deemed derogatory from the Noblesse it was abolished, and the Capitation Tax created in its Room.

# A S C H E D U L E

O F T H E

Revenues of the King of *France*, in the Years 1712, 1722,  
1734, and 1739.

Art.	Specification of the Revenue	Year 1712	Year 1722	Year 1734	Year 1739
1	Demefns — — — — —	3,122,840	3,200,000	3,300,000	2,953,000
2	Woods and Forests — — — — —	1,451,000	1,698,587	1,300,000	1,741,060
3	Land Tax on the Païs d'Election — — — — —	39,891,500	34,536,284	39,000,000	39,000,000
4	— On the Païs d'Etat — — — — —	6,998,000	5,542,000	5,200,000	5,000,000
5	— On the annexed and conquer'd Countries — — — — —	5,990,000	5,798,000	5,400,000	6,900,000
6	Capitation Tax on the Païs d'Election — — — — —	12,580,000	10,539,591	10,608,712	10,600,000
7	— On the Païs d'Etat — — — — —	4,660,000	4,800,000	4,212,818	4,200,000
8	— On the annexed and conquer'd Countries — — — — —	4,445,842	4,986,412	5,082,000	6,300,000
9	Capitation on the City of Paris — — — — —	4,500,000	4,980,000	5,000,000	4,600,000
10	— On Pensions — — — — —	521,000	305,000	292,000	286,000
11	— On the Officers of the King and Queen's Household — — — — —	280,000	225,000	304,000	307,000
12	— On the King's Household Troops — — — — —	460,000	428,000	435,000	412,000
13	— On the Princes, Princesses, Dukes, Peers, &c. — — — — —	845,000	472,000	614,000	408,000
14	— On the extraordinary War, the Marine and Gallies — — — — —	1,200,000	612,000	800,000	600,000
15	— On the Clergy of <i>France</i> — — — — —	6,400,000	6,300,000	5,000,000	5,000,000
16	— On the Officers of the Parliaments, &c. — — — — —	685,000	690,000	696,000	680,000
17	— On Employments and Offices — — — — —	548,000	730,000	742,000	648,565
18	Other Capitations — — — — —	100,000	120,000	106,100	105,000
19	General Tenths of the Clergy of <i>France</i> — — — — —	9,400,000	9,300,000	8,000,000	8,000,000
20	Free Gifts of the Clergy — — — — —	2,020,000	2,000,000	2,038,000	2,100,000
21	Free Gifts of the Païs d'Etat — — — — —	5,458,800	5,584,500	4,600,000	4,156,400
22	Incorporated general Farms — — — — —	58,500,000	64,800,000	68,000,000	80,000,000
23	The Tobacco Farm — — — — —	3,000,000	United to the E. India Co.	8,000,000	10,000,000
24	Farm of the Tobacco, Coffee, and the Produce of the Colonies — — — — —	— — — 0	10,000,000	— — — 0	— — — 0
25	The Post Farm — — — — —	3,800,000	3,800,000	3,600,000	4,000,000
26	Farm of Wheel and Horse Carriages, and Tolls — — — — —	2,557,000	2,778,620	2,200,000	2,200,000
27	Produce of the Colonies, all Charges deducted — — — — —	2,400,000	United to the E. India Co.	2,000,000	2,300,000
28	Coinage of Money — — — — —	2,700,000	2,800,000	10,000,000	2,300,000
29	Stamp on Gold and Silver — — — — —	2,300,000	1,900,000	1,300,000	1,400,000
30	Duties on the Manufactures of the Kingdom — — — — —	2,385,812	2,600,000	2,110,000	United to the Gen. Farms
31	Stamp on the Notaries Acts — — — — —	not establisht	800,000	1,200,000	Ditto — — 0
32	Farms on Tallow, Oils, and Soaps — — — — —	1,200,000	1,400,000	800,000	— — — 0
33	Stamp on Irons and other Metals — — — — —	1,500,000	1,600,000	1,128,000	— — — 0
34	Stamp on Leather — — — — —	1,400,000	1,200,000	900,000	— — — 0
35	Duties on Wild Fowl, Game, &c. — — — — —	1,800,000	1,600,000	1,800,000	— — — 0
36	Tenth Penny on the Income of Estates in the Kingdom — — — — —	— — — — —	— — — — —	— — — — —	— — — — —
37	Ditto on Wages and Pensions — — — — —	3,906,000	2,400,000	2,200,000	2,140,000
38	Extraordinary Tax on the Clergy — — — — —	2,316,000	— — — 0	— — — 0	— — — 0
39	Ditto on the Merchants — — — — —	1,865,000	— — — 0	— — — 0	— — — 0
40	Ditto on Employments and Offices — — — — —	2,550,000	— — — 0	— — — 0	— — — 0
41	Ditto on Houses with great Gates in <i>Paris</i> — — — — —	870,000	— — — 0	— — — 0	— — — 0
42	The Pied Fourché, or Tax on hoofed Cattle — — — — —	1,380,234	— — — 0	— — — 0	— — — 0
43	Extraordinary Tax on the Païs d'Etat — — — — —	— — — 0	2,000,000	— — — 0	— — — 0
	Total of the Revenues of the King of <i>France</i> for the above-mentioned Years — — — — —	207,987,028	202,525,994	207,968,630	208,337,025
44	Sums borrowed by the Kings Secretaries and Agents — — — — —	20,000,000	— — — 0	— — — 0	— — — 0
45	Sums borrowed on the Tontines — — — — —	— — — 0	— — — 0	16,000,000	— — — 0

*N. B.* It must be observed that the Years 1712, and 1734,  
were Times of War, and the rest in Times of Peace,

EXPLANATION



## EXPLANATION.

Of the revenues of the King of France, in the years 1712, 1722, 1734, and 1739, as contained in the preceeding schedule.

ARTICLE, I. *Demesns.*

**T**HE Kings demesns consist of several parts; to wit,  
The land estates belonging to the King, now reduced very low, being almost all of them mortgaged or alienated.

Rents and quit rents, or what is due yearly to his majesty from those who hold land in socage, dependent on, and situate in the land and lordships belonging to the King.

Fines of alienation: a right belonging to his majesty from the sale of lands held in socage, depending on his domains, that is to say, being situated in lands and lordships belonging to the king.

Escheatages: The King is heir to all foreigners not naturalized, who die in the kingdom, and to the estates of illegitimates, and of those who have no surviving heirs.

Quint and requint: a tax of a fifth, and the fifth part of a fifth, belonging to the king, on the sale of all land situated in and depending on his domains.

Taxes of relevancy: taxes belonging to the king yearly from those who are possessed of feuds or manors.

The redemption tax is a duty on every alienation of feud, that is, when any person purchases a fief or manor, he is accountable for the first year's revenue to the king.

New Purchases: taxes claimed by the king from persons who hold in mortmain, that is to say, the churchmen and lay-communities, for the estates they hold in socage.

Licence of mortmains: a tax due to the king from those who hold in mortmain for all the feuds they possess, payable every ten years, and likewise at the accession of a king to the throne.

Taxes of trespasss and confiscations : when a person is condemned to die all his possessions are confiscated and devolve to the king.

Royalties : when any archbishoprick, bishoprick, abbey, priory, or other benefice becomes vacant, the king enjoys the revenue of such benefice during the vacancy of the same.

The Paulette is a tax belonging to the king on the sale of offices of judicature, of the revenue, and others, for permission for the acquirer to enjoy the emoluments

The entries in Paris and other free cities of the kingdom for duties collected on all barley, oats, and other small grain, are likewise a part of the royal domain, but they have been annexed to the general farms ever since the year 1736.

## ARTICLE II. *Waters and forests.*

The revenues belonging to the waters and forests are Executions and fines : certain sums which a person is condemned to pay by the king's judges for contravention of his majesty's orders, by committing a trespasss in the woods and forests belonging to the kingdom.

The farm of the several estates situate near the streams, rivers, lakes, ponds and springs, belonging to the king, the farm of fishing, hunting, &c.

And the sale of felled timber belonging to the king.

## ARTICLES III, IV, V, VI, VII, VIII. *The general Receipts of the revenue.*

The general receipts of the revenue include the taxes on the pais d'élection\*, the taxes on the pais d'état†, the taxes on the annexed and conquered countries, the capitation tax on the pais d'élection, and the capitation tax on the annexed and conquered countries : to wit,

## ARTICLE

\* The Pais d'Election are those provinces without parliaments, where the offices are filled up by the king.

† The Pais d'Etat are those provinces which have parliaments.



A R T I C L E III. *The taille or tax on the pais d'élection.*

This is an arbitrary tax, imposed on all the inhabitants of the twenty provinces of the pais d'élection, excepting the clergy, the noblesse, the officers of the king's household, the princes and princesses of the blood, the officers of the army and marine, and those who are possessed of posts and offices.

This tax is imposed yearly by the king, and assessed upon each province according to its ability of payment; the intendant lays the assessment first on each election, then on each parish, and at length it is charged on each inhabitant, according to his means, by the deputies of the intendants, on each election, and the elders of each parish, in presence of the judge of the place, and the syndic.

Note, That partiality and pique have too frequently a part in this arbitrary impost, which it would be well to redress.

In this impost, in the pais d'élection, the pais d'état, and the annexed and conquered countries, are comprehended the tax for quarters, and forage, the tax for cloathing and arming the militia, and for the bridges, caufeways, and other imposts of that nature.

A R T I C L E IV. *The tax on the pais d'état.*

In Languedoc, Burgundy, Brittany, and Provence, which are the four provinces of the pais d'état, the tax is laid in each parish on the lands held in socage; the gentry, the clergy, and the swordmen pay according to the value of the lands they are in actual possession of; the merchants, artificers, and tradesmen, are taxed according to their stations.

The porters, day-laborers, and poor, are not included in this tax, as they are in the pais d'élection.

A R T I C L E V. *The tax or subsidy of the annexed and conquered countries.*

In the three bishopricks in the dutchies of Lorraine and Barr, which are annexed countries; in Flanders, Haynault, Alsace, the Franche-Comté, and Roussillon, which are conquered countries, this tax or subsidy is imposed in the same manner as in the pais d'état.

A R T I C L E

A R T I C L E VI. *The Capitation tax on the païs d'élection.*

This is a tax laid on every individual without exception, not only in the païs d'élection, but throughout the whole kingdom in general. Every one pays this tax, from the Dauphin of France\* to the men and maid servants, and water carriers. It is laid according to the Quality of each person, whether in estates, trade, posts, employ, arts, calling, or labor; the military are likewise subject to this tax, down to the lowest foldier, who pay every year 22 fols, but their commanding officer generally makes them a present of it, by not deducting it from their pay; the clergy and the officers of judicature are assessed in common with every one else.

A R T I C L E VII. *The Capitation tax on the païs d'état.*

Is the same as in the païs d'élection.

A R T I C L E VIII. *The Capitation on the annexed and conquered countries.*

Is the same as in the païs d'élection.

These last six articles form altogether what is called the general receipts of the revenue, the assessments of which, since the year 1737, have been fixed at 72 millions, until the annexing of the dutchies of Lorraine and Barr, the taxes and capitation of which amount to three millions, six hundred thousand livres.

In 1712 the general receipts of the revenue amounted to seventy-four millions, five hundred seventy-three thousand, three hundred and forty-two livres, and continued to produce the said sum till the year 1718.

In 1718 the regent eased the people of eight millions on the taxes and capitations, and from that year till 1733 the general receipts have fluctuated between sixty-eight and seventy millions.

In 1733, 1734, and 1735, they produced sixty-nine million, five hundred thousand,

In

\* Through policy only, for at the time of first laying on the capitation, the principal nobility of the kingdom solicited Lewis XIV. in behalf of themselves and the noblesse, to be exempted from this tax. The king, in order to rid himself of their importunity, ordered the Dauphin, his son, and the princes and princesses of the blood to be taxed.



In 1736 they produced sixty-eight million, four hundred thousand.

In 1737, to 1740, inclusive, they were fixed at seventy-two millions, and the assessments of these taxes for the year 1741, amount to the same sum of seventy-two millions.

**A R T I C L E IX.** *Capitation on the merchants, artificers, and tradesmen of the city of Paris.*

This is sufficiently understood, and consequently stands in no need of an explanation.

**A R T I C L E X.** *Capitations on pensions.*

This is laid on all the pensions granted in general by his majesty.

**A R T I C L E XI.** *Capitation on the offices of the king and queen's household.*

This is a tax on the officers of the household, including the menial domestics of the king and queen, and those of the children of France.

Note, the capitation on the officers and servants of the king's stables and studs, his buildings and wardrobes; and of the venery, louvetterie, falconery, and menagerie; the ministers and secretaries of state, and counsellors of state are included in this article.

**A R T I C L E XII.** *Capitation on the king's household-troops and their officers.*

This is a tax on the king's body-guards, the light horse, and Gendarmes, the Mousquetaires, the horse grenadiers, the gendarmerie, the hundred Swiss, and the French and Swiss guards, and those of the marshalsea of the household.

**A R T I C L E XIII.** *Capitation on the princes and princesses, the Dukes, Peers, and general officers of the army and navy, &c.*

These taxes are laid on those princes and princesses who have no pensions from the court, on the dukes and peers, on the marshals of France, the general officers in the land and sea Service, the governors of provinces, and chief officers of fortified places.

**A R T I C L E XIV.** *Capitation of the extraordinary of the military, marine, and galleys.*

This is a tax laid on the officers and soldiers of horse dragoons, and  
hussars

hussars of all the regiments kept in yearly pay by the king, and on the officers of militia, and the officers and soldiers of the marine and galleys.

A R T I C L E XV. *Capitation on the clergy of France.*

The reader will meet with an explanation of this in the XIXth Article, concerning the general tenths of the clergy of France.

A R T I C L E XVI. *Capitation on the officers of the courts of parliaments of the kingdom, and the other sovereign courts, the officers of the chamber, and those of the court of judicature.*

These need no explanation, being sufficiently understood.

Note, the capitation on the officers of justice, and that on lords of the manor, and subalterns, are included in that belonging to the general receipts of the revenue.

The capitation on the noblesse not immediately about the person of the king, or princes of the blood, nor in actual service, is included in the capitation on the city of Paris, for those who reside there, and in part of the general receipts of the revenue, for those who live in the country.

A R T I C L E XVII. *Capitation on the places, offices, employs, the revenue of trade, and others.*

This includes the capitation on the super-intendants, appointed for the several provinces, together with their deputies and secretaries, the super-intendants of the treasury and exchequer, the receivers general of the provinces, the receivers of the taxes and their clerks, and all others actually employed in collecting the revenues.

The capitation on the commissioners of bridges and causeways, of fortifications, banks and moats.

The capitation on the farmers general, of all the several farms belonging to the king, and that on the sub-farmers and their clerks.

The capitation on the super-intendants of trade, and their clerks, and others employed in the king's affairs.

A R T I C L E XVIII. *Other capitations.*

To wit: the Paris-watch, the marshalsea of the kingdom, and officers of



of the peace, throughout the kingdom, and that on the officers and people employed in the police of the city of Paris.

A R T I C L E XIX. *General tenths of the clergy of France.*

The tenth and capitations of the clergy of France are two taxes imposed on them every year by the king, and are laid on all church-revenues, and on those of cardinals, archbishops, bishops, abbots, and priors, as well as on abbies, monasteries, commanderies, chapels, &c.

Note the convents of Mendicant Friars are exempt from this tax.

A R T I C L E XX. *The free gifts of the clergy.*

This is a present made to the king by the church of France, in their great assemblies, called the assemblies of the clergy.

These assemblies are held every ten years, commonly at the Grand Augustines in Paris, in the last of which held\* there they granted the king a free Gift of eighteen millions for ten years, making one million eight hundred thousand *per Annum*, which added to the free gifts of the churches of Strasbourg, Metz, Vurden, Toul, and others, that do not send deputies to the general assemblies of the clergy of France, and which in 1740, amounted to four hundred thousand livres, make in the whole two millions two hundred thousand livres for the said year 1740 ; this is assessed in the same manner as the tenths.

A R T I C L E XXI. *The free gift of the Pais d'Etat.*

This is a present made to the king by the provinces of the pais d'etat, for the preservation of their privileges, which is regulated every two years by the assemblies or sessions of the states. It is laid on all the inhabitants in general, nobility, clergy, gentlemen of the long robe, officers and others possessed of estates and settled in these provinces.

A R T I C L E XXII. *The incorporated general farms.*

The king farms out several of his taxes and dues to private persons, to wit.

The Aids, which are duties collected upon wines, brandies, and other liquors, exposed to sale by retail.

B

The

\* In the months of June, July, and August 1740.

The gabells, or the sale of salt made by the king's farmers, or bought by them at a low price on the sea coasts, and which they afterwards sell at eleven sols the pound throughout the kingdom, except in the conquered countries, where salt is a free trade.

The douanne, or customs on all kinds of merchandise brought into the kingdom or carried out of it, which are also liable to duties on their import and export from the several provinces of the kingdom, and when they do not pay custom at the time of their entry or their clearing out, they must discharge them at the port where they are bound.

Stamped paper and parchment, which the farmers generally sell for eight ninths more than their real value, on account of the stamp which they put on them in the king's name.

The entries, commonly so called, are duties settled at Paris and in all the great cities of the kingdom, called free cities, from not paying the tax, and being exempted from furnishing a militia; these duties were established in the room of the taille, which was suppressed as soon as these took place.

These duties are collected at the city gates, for all cattle, wild fowl, game, fresh and salted fish, barley, oats, and small grain, pulse, peas, beans, lentils, &c. butter, cheese, eggs, fruits, strong liquors, French and foreign wines, beer, cyder, fire wood, and wood for manufactures, and in general on all merchandise and goods not subject to the payment of custom.

Note, all kinds of wheat and rye are exempted from these duties, agreeable to the constitution of the kingdom.

*Confiscations and fines belonging to the farmers general.*

Those who defraud the king of his duties on wines and other drinks by smuggling them, are, upon detection, liable to have the goods of their fraudulent traffic seized, and themselves to be mulcted: then there are the seizures and confiscations on foreign merchandise not allowed to be sold in the kingdom; as cloths and other foreign stuffs, Indian stuffs, cottons, muslins, and lawns not manufactured in the kingdom, tobacco, salt, &c. besides the seizure of goods allowed to be sold, but which are attempted to be brought into the kingdom or the principal towns of the kingdom, without paying the dues, and which are consequently confiscated, and the delinquents mulcted in a fine: all these  
fines



finer and confiscations are for the benefit of the farmers general, who dispose of the goods so confiscated in a foreign country for their own profit.

Note, If any one is fined in a sum which he is not able to pay, the king pays it for him, but then such person is condemned to the galleys for three years.

A R T I C L E XXIII. *The tobacco farm.*

The farmers general of the incorporated general farms are lessees of this farm, but as it has been lately let by separate lease, it will be proper to distinguish it from the said general farms by a separate article: the nature of this farm is as follows.

The farmers general buy up tobacco in foreign countries at a very small price, manufacture it themselves, and afterwards sell it all over the kingdom at fifty-four sols the pound, excepting only in the conquered countries, where tobacco is a free trade, and in some other provinces, where they sell it for no more than twenty-four, thirty, or thirty-six sols the pound, according to their distance from the frontiers.

A R T I C L E XXIV. *Farm on tobacco, coffee, &c. the produce of the colonies.*

From 1712 to 1726, inclusive, the farm on tobacco and coffee, and the produce of the colonies, belonged to the East-India company for payment of the stock and dividend of the said company, and amounted to ten millions, but the king having drawn out a great quantity of stock on which the dividends amounted to two millions *per annum*, the farm on coffee was suppressed, the king took the colonies out of the hands of the said company, and farmed out the tobacco at eight millions, which are destined to the annual payment of those dividends, amounting at present to the sum of eight millions. In 1737, 1738, 1739, and 1740, the said farm on tobacco continuing to increase every year in value, it was in 1740 at eleven millions, of which eight millions are destined, as has been already said, for the payments of the said dividend and stock of the East-India company, and the other three millions were carried to the royal treasury.

Note, we must observe with respect to the incorporated general farms, that their great increase from 1734, to 1740, proceeded from the following causes;

B 2

I. From

1. From the annexing the dutchies of Lorraine and Barr, whence the farmers general levy the king's duties.

2. From incorporating of several duties on sundry manufactures.

The contrôle or stamp on notaries deeds

Tallows, oils, and soaps.

The stamps on iron and other metals.

The stamp on leather.

The duties on wild fowl, game, fresh and salted fish, and sundry other duties.

3. And from the increase of the said farms, on account of the greater consumption of the several articles.

It should be remarked, that from the year 1712, to the present time, the general farms have increased by almost one half, the tobacco farm included; they are by the last lease raised to one hundred millions, two hundred, and some thousands of livres: it is even said that they will rise to one hundred and eight millions, *viz.* one hundred millions to the king, and eight millions for the dividends on the India company's stock.

#### A R T I C L E XXV. *The post-farm.*

The revenues of this farm are raised by the postage of letters and packets put into the post, by a duty of one sol in the pound for all remittances in cash made from one province to another, one town to another, &c. and by a tax on post horses.

#### A R T I C L E XXVI. *The farm of the king's wheel and horse-carriages, and of the tolls.*

The farms on coaches, chariots, stage-coaches, and all carriages by land and water, from Paris to all the principal cities in the kingdom, and from those cities to Paris, established for publick convenience, and for conveying people from one town to another, together with their goods, cloaths, merchandise, and gold and silver in specie, at the rate of from eight to ten sols  $\text{per}$  league, for each person, and one sol  $\text{per}$  pound weight for twenty leagues, for all goods or parcels carried by the said carriages, and twelve deniers  $\text{per}$  livre on all sums remitted in specie.

The



The same for conveyances where carriages are not made use of.

The king's tolls are a duty of ten, fifteen, and twenty, sols, more or less, for every hundred weight of goods crossing over certain rivers and canals.

A R T I C L E XXVII. *Produce of the colonies, all charges deducted.*

This is a tax and impost laid on all the inhabitants of the colonies or French islands of the West-Indies, the duties on goods carried from thence by foreigners, and on foreign goods brought thither.

A R T I C L E XXVIII. *Coinage of Money.*

This is a benefit arising to the king, from the gold and silver mint, and on small coin.

A R T I C L E XXIX. *The contrôle, or stamp on gold and silver.*

Goldsmiths and others working in gold and silver, are obliged, before they expose their work to sale after it is finished, to have a mark put upon it, by proper persons appointed for that purpose, and in default thereof, to pay a heavy fine, and have such piece of work seized and confiscated.—This mark is called the *contrôle*.

A R T I C L E XXX. *Duties on the manufactures of the kingdom*

Every piece of filken or woollen stuff, wrought in any of the manufactories in the kingdom, as also every pair of stockings of silk, worsted, thread, and cotton, are, before they are carried out of such manufactory, to pay a certain tax, or duty, after which a piece of lead is fastened to them, mark'd with a flower de luce: all such kind of commodities, as likewise hats and linnen cloths that are exposed to sale before they have paid the duty, are confiscated, and those to whom they belong mulcted in a heavy fine.

Note, This tax has been incorporated with the general farms from the year 1736.

A R T I C L E XXXI. *Contrôle, or stamp on notaries deeds.*

This is a tax laid on all deeds and other business transacted by the notaries, but it takes place only in the generalities of the *païs d'élection*.

Note, incorporated with the general farms from the year 1736.

A R T I C L E

A R T I C L E XXXII. *Farms of tallows, oils, and soaps.*

Tallows, oils, and soaps were farmed together, till the year 1736, when they were incorporated with the general farms.

The duties upon this farm are collected upon every barrel of oil sold in the kingdom; on every hundred weight of candles issued from the manufactories, and on every hundred weight of soap exposed to sale.

A R T I C L E XXXIII. *Stamp on iron and other metals.*

These revenues are levied by officers appointed for that purpose, who have the inspection of all the forges in the kingdom, and who put a mark on all iron, pewter, lead, and other metals, which in consequence thereof pay a duty on every hundred weight, before it comes out of the forge.

The manufactories for looking-glasses, earthen ware, and porcelains, and all glass houses are included in this article.

Note, incorporated with the general farms in 1736.

A R T I C L E XXXIV. *Stamp on leather.*

All leathers in general sent from the tanners, to be exposed to sale, are to pay a duty on every hundred weight.

Note, incorporated with the general farms in 1736.

A R T I C L E XXXV. *Duties on wild fowl and game, and on fresh and salted fish.*

Over and above the entries paid by these commodities, they are liable to another duty on being brought into market, before they can be sold. These duties are laid only in these large cities and towns exempt from the *taille*.

Note, incorporated with the general farms in 1736.

A R T I C L E XXXVI. *The tenth penny on the income of all estates in the kingdom.*

This is a tenth of the income of all estates in the kingdom, without exception; but his majesty sometimes remits a part, or the whole, in favor



favor of those who have suffered by inundations, fire, storms, &c.—  
Suppressed in 1737.

**A R T I C L E XXXVII.** *The tenth penny on wages and pensions.*

The tenth penny is levied likewise on all wages and pensions, and commonly subsists in time of war, it is sometimes raised on the annuities of the *Hotel de Ville*, or town-house, and on all kinds of posts and employments.

But this did not take place in the years 1734, 1735, and 1736.

*State and produce of the tenth penny by generalities, in the year 1734.*

**G E N E R A L I T I E S.**

Pais d'Election.	Paris	{	City	—	—	—	3,600,000	}	5,000,000
			Flat country	—			1,400,000		
		Soissons		—	—	—			1,550,000
		Amiens & Artois*							2,345,000
		Orleans		—	—	—			2,820,000
		Tours		—	—	—			2,140,000
		Rouën		—	—	—			2,400,000
		Caën		—	—	—			2,125,000
		Alençon		—	—	—			1,800,000
		Châlons		—		—			2,300,000
		Bourges		—	—	—			1,100,000
		Moulins		—	—	—			1,300,000
		Poitiers		—	—	—			1,277,000
		Lion		—	—	—			2,988,000
		Riom		—	—	—			1,875,000
		Grenoble		—	—	—			1,700,000
		Limoges		—	—	—			995,000
		Bordeaux		—	—	—			1,835,000
		Rochelle		—	—	—			800,000
		Montauban		—	—	—			1,200,000
	Auch & Bearn†,		—	—	—			1,140,000	

Carried over Livres 13,310,000

\* Artois is one of the *païs d'état*, but being under the jurisdiction of the revenue of the generality of Amiens, we have not made a separate article of the produce of the tenth penny in this province.

† These are two generalities under the jurisdiction of the same superintendant of the finances; Auch is one of the *païs d'élection*, and Bearn one of the *païs d'état*, but on account of their being joined together we have made but one general produce for both.

		Livres brought over		13,300,000
Païs d'etat	Burgundy	—	—	1,500,000
	Languedoc	—	—	1,800,000
	Brittanny	—	—	1,950,000
	Provence	—	—	990,000
Annex'd country. Metz.		—	—	1,401,000
Conquered countries.	Lille	—	—	1,149,000
	Vallençiennes	—	—	1,050,000
	Straßbourg	—	—	1,742,000
	Befançon	—	—	1,046,000
	Perpignan	—	—	682,000
Total produce of the tenth penny by generalities in 1734				52,000,000
To which add the tenth penny on wages and pensions, amounting to				2,200,000
Sum total, levied and produced by the tenth penny in France in the year 1734				54,200,000

N. B. Lorraine and Barr were not annexed to France in this year, nor till two years afterwards, viz, in 1736.

#### A R T I C L E XXXVIII. *Extraordinary tax on the clergy.*

In 1709, 1710, 1711, 172, and 1713, the cardinals, archbishops, bishops, abbots, priors, and curates, as also abbies, monasteries, and other benefices possessing estates or annuities in the church, were taxed  $\text{per}$  head according to their quality.

#### A R T I C L E XXXIX. *Extraordinary tax on merchants.*

From the year 1709, to the year 1734, inclusive, the merchants of the kingdom were taxed annually in the following manner,

At Paris the bankers, exchange brokers, and the merchants of the six chief bodies, each individual thirty livres  $\text{per annum}$ . the other merchants each twelve livres.

In the other great cities of the kingdom, the principal merchants paid twenty livres each, and the rest eight livres.

In



In the taxable towns, where there are trading companies established, the principal merchants pay twelve livres each, and the lesser ones each four livres.

Foreign merchants, and merchants for furnishing the troops and armies were exempted from this tax, as well as the merchants of the taxable towns not subject to corporations, and those of small towns and villages.

ARTICLE XL. *Extraordinary tax on posts and offices.*

In 1709, 1710, 1711, 1712, 1713, and 1714, every one who held a post or office in the revenue on sea-ports and river-ports, and all others in general, were taxed annually in proportion to the income of such posts or office. A post of a thousand livres paid sixty livres *per annum*, and two sols on the said sixty livres for charges of collection.

ARTICLE XLI. *Tax on houses with great gates in Paris, and other large towns.*

From the year 1709, to the year 1713 inclusive, each house having a great gate opening upon the streets of Paris, and other cities of the kingdom exempt from taxes, paid as follows,

at Paris ———	30 livres	} <i>per annum</i>
in the other cities	15 livres	

A R T I C L E XLII. *The Pié Fourché, or tax on hoofed cattle.*

The *Piè Fourché* was a duty or tax which subsisted only in the years 1709, 1710, 1711, 1712, and 1713, and was laid on every four-footed beast; the owners paying according to an account delivered in by themselves, which if found false they incurred a fine and seizure.

Since the year 1714 this tax is paid together with the entries in great cities, and has been suppressed in the provinces, because it was found that the salaries of the officers employed in the collecting of it, swallowed up above three fourths of its produce.

### ARTICLE XLIII. *Extraordinary tax on the Païs d'Etat.*

In 1722, the Regent having occasion for the sum of two millions of livres over and above the established imposts, ordered a tax of five hundred thousand livres to be levied in the several provinces of Burgundy, Languedoc, Brittany and Provence; but this was raised only on the masters

masters of families exercising some kind of trafic, and on artificers and mechanics. This tax was in force for that year only.

A R T I C L E XLIV. *Sums borrowed by the king's Secretaries.*

In 1712, the king being pressed for a sum of twenty millions, and finding it impossible to raise it on account of the deficiency in the payments of the annuities, in which he was three years behind hand, his majesty ordered his secretaries and agents to borrow this sum on their own accounts, to be repaid in three years, with a premium of thirty *per Cent* in lieu of interest, in which they succeeded in a short time to his majesty's satisfaction, who discharged the debt two months before his death, which happened on the 1st of September, 1715.

It is to be observed here, that from the year 1680 to 1712, Lewis XIV. had borrowed such large sums of his people to carry on the great wars which France was then obliged to support, that they amounted to eighteen hundred millions of livres, for which there were bonds given bearing a yearly interest of five *per cent*.

The sums borrowed were as follows,

Borrowed on the Aids, the Gabells, the taxes and the revenues of the city of Paris, from the year 1680, to 1712, to the amount of 1,100,000,000, which sum at five *per cent per annum*, made a yearly debt of fifty-five millions, reduced in 1721 to twenty-eight millions five hundred and twenty-five thousand livres. By the reduction of these annuities to two and a half *per cent*. \* and by several payments made to the king in contracts, as also by several contracts paid off on the profits of the royal lottery, set up for the extinguishment of the perpetual annuities, and the substituting annuities for life in their room.

Borrowed

\* In 1714, the annuities were reduced to four *per cent*.

In 1719, they were paid off in bank notes.

In 1721, they were revived again in favor of the owners, and of all those to whom the king was indebted, and the interest fixed at two and a half *per cent*.

And these annuities on the sum of 1,100,000,000 reduced to two and a half *per cent*. in 1721, amounted only to 27,500,000 livres for the year 1722, and yet they are now increased to 32,700,000, occasioned by several debts brought upon the government by Mr. Law's scheme and other affairs not known to the public, on which the Regent created contracts for perpetual annuities at two and a half *per cent*.

The lessening of these annuities from 1722 to the present time, has been occasioned by payments made to the king in contracts, and by contracts paid by the king from the profits of the royal lottery, as has been remarked above.



Borrowed from the Païs d'Etat, from the year 1680, to 1712, to the amount of two hundred millions, which sum at five ~~per~~ *cent.* produced ten millions annuities, but now reduced to five millions, these annuities having underwent the same fate with those of the Hotel de Ville of Paris.

These were paid by the treasurers of the provinces of Burgundy, Languedoc, Brittany and Provence.

Borrowed from the clergy of France, from the year 1680 to 1712, to the amount of five hundred millions, which sum, at five ~~per~~ *Cent.* produced a yearly interest of twenty-five millions, and at present only twelve millions five hundred thousand, these annuities having fared as the former.

They are paid by the receiver general of the clergy of France. It must be observed with regard to the annuities on the païs d'etat, and on the clergy, that they are paid in the manner following :

Those on the païs d'etat by those provinces, over and above the taxes they pay to the king.

And those of the clergy by the church of France, over and above the capitations, tenths, and free gifts given by them to the king ; wherefore these two classes of annuities do not make a part of the crown expences, by reason of the dispositions observed between his majesty, the provinces of the païs d'etat, and the church of France ; but it may be easily known by these dispositions that the annuities actually cause a yearly diminution of fourteen million, five hundred thousand livres in the king's revenue, which is made good again by levies on the people of the païs d'etat, and the clergy of the kingdom, for the payment of the said annuities.

Over and above these considerable borrowings, amounting to eighteen hundred millions, it is proper to be observed that this sum, though so very large, not having been found sufficient from the year 1680 to the year 1712, to support his majesty's affairs, and to defray the annual pay of the immense number of land and sea forces which it was necessary to keep on foot, the king was obliged to mortgage or alienate the greatest part of his demesns, from which his majesty raised a farther sum of three hundred and twenty millions of livres.

*Explanation of the alienations of the demesns.*

Alienations of demesns is when the king sells or mortgages the lands appertaining to the crown, with a power to himself or his successors of  
C 2 recalling

recalling them again when they shall think proper, on paying the sum borrowed on them; but the person in actual possession of them may, for the time being, bear the name and arms of the estate he so possesses by right of mortgage; for as the king cannot, according to the constitution of the kingdom, alienate his demesns outright, but only mortgage them for their value, the lands so mortgaged are called royal demesns, notwithstanding that courts are held and justice administered in the name of the person who is the mortgagee.

#### A R T I C L E LXV. *Sums borrowed on the Tontines.*

In 1733, the king borrowed twenty millions of his subjects, towards supplying the extraordinary expences for carrying on the war against the emperor in Italy and Germany.

In 1734 his majesty was again obliged to borrow a further supply of sixteen millions for the same purpose.

These two sums amounting to thirty-six millions, the king created Tontines as a security for the monies advanced, at ten ~~per~~ Cent. on life annuities.

Besides these revenues, ordinary and extraordinary, his majesty has others, some yearly, others not, which are not inserted in the schedule of the king's revenues such as the following.

#### *Explanation of the revenues of the king's savings.*

The sums arising from this revenue are carryed to the king's treasury, and are produced from the works of fortifications, bridges, causeways, moles, and banks, the king's buildings already standing, and those ordered to be erected, and which have not yet been wholly finished; the funds for carrying on which are settled at the beginning of every year.

#### *Savings of the king and queen's household.*

By the pensions of the princes and princesses of the blood, who die before the end of the year, and which are paid only to the day of their decease.

By all other pensions in general, and on the sums due to the proprietors of life annuities, who die before the expiration of the year.

By



By the salaries of those employed on his majesty's account who die within the year.

By all other expences whatever, of which the necessary funds have been settled at the beginning of each year, and are left unpaid in the whole or in part.

By the overplus of the supplies for the extraordinary of war, artillery, the marine, the gallies, &c. from those regiments which are not compleat, but for which their funds have been settled at the beginning of the year.

By posts becoming vacant in the military, marine, artillery, and gallies, either by the resignation or death of officers.

The same by the king's household troops, and vacancies in the offices of judicature in the royal courts, whose salaries are paid by the king, and executed by commission.

By the general officers of the army and others, who die before the expiration of the year, but for whose salaries the funds were settled at the beginning of each year.

Besides what arises from the sale of old furniture, and the horses belonging to the king, and horses and furniture belonging to the military, marine, artillery, and others, and the surplus of provision and forage.

All these several articles together form a yearly revenue, which is sometimes very considerable, and is called by the *chambre des comptes* the revenues of the king's savings.

In 1712 it amounted to	—	—	Livres	5,757,717
In 1722, to	—	—	—	1,344,516
In 1734, to	—	—	—	3,800,000
In 1739, to	—	—	—	845,960
In 1740, to	—	—	—	1,128,412

These sums are not included in the schedule of the king's revenues for these years, because these receipts make no part of the effective revenues, and that the sums arising from hence are not raised upon the people, but only from the funds appropriated for the expences belonging to the different affairs of the kingdom, as has been already explained.

*Explanation*

*Explanation of the happy accession to the crown.*

When a new king takes possession of the crown, after his coronation he claims a certain subsidy of all his subjects, in virtue of his accession to the crown

This is a tax laid on all merchants, artificers, and tradesmen throughout the kingdom.

In 1725 the happy accession of Lewis XV. produced a neat sum of six millions.

*Explanation of the Queen's girdle.*

When a king of France marries, his subjects owe a present to the queen for her girdle: this present was formerly optional, but it is now become a tax or legal impost appertaining to the king: in 1727 it produced two millions.

This is assessed in the same manner as the happy accession, but is less by two thirds.

*Observations on the revenues of the pais d'etat, and the annexed and conquered countries.*

It must be observed that over and above the revenues paid to the king by the pais d'etat, and the annexed and conquered countries, these provinces are obliged to make several other disbursements, viz.

The provinces of Burgundy, Languedoc, Brittany, and Provence, which are pais d'etat, are obliged to furnish annually the sum of five millions, towards the maintaining bridges and causeways, and other public works and expences.

The generality of Metz, an annexed country, is obliged to maintain the fortifications of several garrison towns: the expence for bridges and causeways in this generality is included in that for bridges and causeways in France.

The generalities of Lille or Flanders, a conquered country, is obliged to maintain fortifications in several garrison towns, and to pay towards bridges and causeways, and other public works and expences.

The dutchies of Lorraine and Barr, annexed countries, are obliged to pay towards bridges and causeways, and other public works and expences.

The



The generality of Valenciennes or Haynault, a conquered country, is obliged to maintain fortifications in several garrison towns: the expence for bridges and causeways in this generality is included in that of France.

The generality of Strasbourg, or Alsace, a conquered country, is obliged to maintain fortifications in several garrison towns, to pay towards bridges and causeways, and other public works and expences.

The generality of Besançon or Franche Comté, a conquered country, is obliged only to maintain the fortifications of some strong towns; the expence for bridges and causeways being included in that for the bridges and causeways of France.

The generality of Perpignan or Rouffileon, a conquered country, is the smallest generality of the kingdom, and is obliged only to pay towards bridges and causeways, and high roads.

Here again it must be observed, with regard to the provinces called annexed and conquered countries, that the duties on salt, tobacco, stamped paper, and several others making part of the general farms, do not take place in them, excepting in the generalities of Metz, Lorraine, and Besançon, where salt and tobacco are farmed out for the king's profit, but the duties of those farms are half as little again as those in the païs d'élection.

## A SCHEDULE.

# A SCHEDULE of the Expences of the King of *France* in the Years 1712, 1722, 2734, and 1739.

Art.	Specification of the Expences	Year 1712	Year 1722	Year 1734	Year 1739
1	The Household of the King and Queen — — — — —	6,392,844	5,800,000	6,400,000	7,586,000
2	Cash in the King's Hands — — — — —	3,226,000	1,400,000	2,546,000	1,005,693
3	The Queen's privy Purse — — — — —	— — — 0	— — — 0	120,000	120,000
4	The Dauphin's privy Purse — — — — —	— — — 0	— — — 0	60,000	60,000
5	The King's Offerings and Alms — — — — —	600,000	600,000	600,000	600,000
6	The King's Stables and Studs — — — — —	1,766,500	1,900,000	2,500,000	2,853,082
7	The King's Buildings — — — — —	1,248,733	1,892,663	2,409,000	4,600,000
8	Vennery, Louveterie, Falconry and Managerie — — — — —	1,200,000	800,000	1,060,000	1,900,000
9	The King's Wardrobe — — — — —	1,990,000	1,785,446	2,441,582	2,700,000
10	To the Marshalsea of the Palace — — — — —	112,000	100,000	120,000	90,000
11	Madame's Household — — — — —	300,000	600,000	300,000	300,000
12	The Duke of <i>Orleans</i> ' Household — — — — —	200,000	1,400,000	— — — 0	— — — 0
13	To the Queen of <i>England</i> — — — — —	300,000	— — — 0	— — — 0	— — — 0
14	To the Elector of <i>Bavaria</i> — — — — —	500,000	— — — 0	— — — 0	— — — 0
15	To the Elector of <i>Cologne</i> — — — — —	500,000	— — — 0	— — — 0	— — — 0
16	To the Prince <i>Ragotski</i> of <i>Transilvania</i> — — — — —	150,000	— — — 0	— — — 0	— — — 0
17	To King <i>Stanislaus</i> of <i>Poland</i> — — — — —	— — — 0	50,000	— — — 0	2,000,000
18	To the thirteen Swiss Cantons — — — — —	260,000	420,000	340,000	360,000
19	Salaries of the Prime Minister, Secretaries & Counsellors of State, &c. — — — — —	1,985,000	2,057,293	2,800,000	2,855,000
20	Pensions to the Princes and Princesses of the Blood — — — — —	2,010,000	2,200,000	1,680,000	1,900,000
21	Pensions on the King's Treasury — — — — —	7,400,000	3,000,000	2,800,000	2,600,000
22	Pensions on the Orders of the Holy Ghost and St. <i>Lewes</i> — — — — —	3,200,000	1,600,000	1,234,000	912,000
23	To Ambassadors, secret Services, and foreign Pensions — — — — —	3,392,000	3,800,000	2,740,000	3,850,000
24	To the Officers of Parliaments, and other Courts of the Kingdom — — — — —	6,400,000	5,900,000	6,100,000	6,000,000
25	To the Officers of the Chancery — — — — —	100,000	100,000	100,000	100,000
26	To the Officers of the King's Courts of Justice — — — — —	1,600,000	2,500,000	2,100,000	1,880,000
27	Expences relating to Commerce — — — — —	1,800,000	2,200,000	2,400,000	2,200,000
28	Expences relating to the Revenue — — — — —	3,600,000	4,000,000	4,600,000	4,350,000
29	Bridges and Causeways — — — — —	1,286,000	2,000,000	1,800,000	3,200,000
30	Moles and Banks — — — — —	400,000	600,000	300,000	600,000
31	Charges of levying the tenth Penny — — — — —	1,200,000	— — — 0	1,400,000	— — — 0
32	To the Universities and Academies — — — — —	500,000	500,000	500,000	500,000
33	Paintings, Prints and Medals — — — — —	700,000	600,000	600,000	600,000
34	Libraries, Royal Archives, and Printing-Houses — — — — —	450,000	700,000	700,000	700,000
35	The <i>Paris</i> Watch — — — — —	300,000	400,000	400,000	400,000
36	The Marshalsea of the Kingdom — — — — —	800,000	1,600,000	1,200,000	1,200,000
37	Perpetual Annuities — — — — —	55,000,000	32,700,000	30,500,000	29,184,000
38	Life-Annuities — — — — —	— — — 0	33,508,100	29,000,000	22,148,556
39	Payment of the Dividends of the India Company's Actions — — — — —	— — — 0	10,000,000	8,000,000	8,000,000
40	Addition to the Royal Houses of Invalids and St. <i>Cyr</i> — — — — —	1,200,000	500,000	800,000	420,000
41	To the Playhouses and Operas — — — — —	400,000	200,000	200,000	200,000
42	Messengers ordinary and extraordinary — — — — —	645,000	430,000	682,000	478,000
43	To the Prisons of the Kingdom — — — — —	594,000	800,000	600,500	555,000
44	Affairs ordinary and extraordinary in the Interior of the Kingdom — — — — —	1,200,546	1,500,000	1,400,000	1,000,100
45	Extraordinary Rewards — — — — —	2,900,000	1,400,000	1,500,000	700,000
46	The King's extraordinary and secret Expences — — — — —	3,800,000	2,150,000	2,300,000	4,200,000
47	To the four Companies of Body Guards — — — — —	2,500,000	1,890,000	2,380,000	1,900,000
48	To the Light Horse and Gendarmes of the Guard — — — — —	1,655,000	1,700,000	1,900,000	1,360,000
49	To the Mousquetaires — — — — —	800,000	700,000	810,000	790,000
50	To the Horse Grenadiers — — — — —	250,000	230,000	280,500	260,000
51	To the Horse Guards — — — — —	600,000	520,000	650,000	530,000
52	To the hundred Swiss — — — — —	250,000	250,000	250,000	250,000
53	To the french and swiss Guards — — — — —	4,480,000	4,155,000	4,681,000	4,200,000
54	Marshals of <i>France</i> , general Officers of the Forces, Governors, &c. — — — — —	8,860,000	6,600,000	6,900,000	6,280,000
55	Extraordinary of War — — — — —	107,600,000	38,000,000	72,000,000	36,600,000
56	Artillery — — — — —	5,666,000	1,320,000	5,208,000	1,825,000
57	Funds for Fortifications — — — — —	4,090,000	3,000,000	5,000,000	3,400,000
58	Additional Pay to the Foot and Horse Hussars — — — — —	— — — 0	— — — 0	— — — 0	See the Ex- planation.
59	For maintaining the Militia — — — — —	— — — 0	2,000,000	Included in extraordi- nary of War	2,000,000
60	The Marine — — — — —	10,042,000	8,850,000	15,800,000	16,800,000
61	The Gallies — — — — —	2,500,000	1,600,000	2,000,000	2,400,000
62	Gratifications to the Officers of the Army — — — — —	2,400,000	3,600,000	2,200,000	500,000
63	Remittances to <i>Spain</i> — — — — —	8,000,000	— — — 0	— — — 0	— — — 0
64	Remittances to <i>Poland</i> — — — — —	— — — 0	— — — 0	3,000,000	— — — 0
65	Remittances to <i>Sweden</i> — — — — —	— — — 0	— — — 0	— — — 0	2,000,000
66	Extraordinary Charities on account of the public Calamities — — — — —	— — — 0	— — — 0	— — — 0	500,000
The King's total Expences for the above Years. Livres		281,237,623	208,108,505	250,392,582	206,602,331



## E X P L A N A T I O N

Of the Expences of the King of *France*, in the Years 1712, 1722, 1734, and 1739, as contained in the preceeding Schedule.

A R T I C L E I. *The Households of the king and queen.*

THE expences of which are regulated annually by the grand master of the king's household\*.

They consist of a table for the king and queen, one for the Dauphin and mesdames of France, those for the officers and gentlemen who are entitled to their table at court, and those of the officers and domestics belonging to the king and queen, and the children of France.

The salaries of the grand master of the king's household, the officers of the household in general, and of the ladies in waiting about the persons of their majesties and the children of France; the wages of the domesticks, &c.

The salaries of the governors and officers of the royal palaces; the expences for the plate and furniture of the royal palaces; jewels and precious stones, table-linnen, the queen's wardrobe, and those of the children of France; the salaries of the physicians, surgeons, and apothecaries to the king and queen; the expence of the king's music; for paying the masters of the several exercises to the children of France; the expence of fire wood and lights; the purchasing of curiosities for the king and queen, and the children of France; the extraordinary pensions, gratifications, and rewards given to the officers and ladies of their majesties households, and those in waiting about the children of France; and other expences incident to their majesties households.

Besides the wages and allowances to the treasurer-general of the king's household.

A R T I C L E II. *Cash in the king's hands, or privy-purse.*

These are sums which the king takes for his private pleasure, and for play, and to throw among the people on rejoicing days, or to make  
D presents

\* The duke of Bourbon, who died in January 1740; the count of Charolois exercises the function of this office for his nephew the prince of Conde, only son to the late duke.

presents with. In 1722 the regent allowed the king one million four hundred thousand livres, for his privy purse, and for bounties, and to throw among the people at his coronation, which monies were applied at the king's pleasure, and ever since, the king's private expences have remained at his own discretion, without being fixed to any particular sum.

ARTICLE III. *The Queen's privy purse.*

This is a sum granted to her majesty for her private pleasures, and amounts to ten thousand livres  $\text{per}$  month.

ARTICLE IV, *The Dauphin's privy purse.*

Five thousand livres  $\text{per}$  month.

Sometimes by way of indulgence the daughters of France are allowed some little sum; but these are not included in the expences of the king's household.

ARTICLE V. *The king's offerings and alms.*

In this article of expences are included all salaries to the grand almoner of France; the king and queen's almoners, and those of the children of France; and the salaries of the priests officiating in the royal palaces.

Also the expences at taking the sacrament on Holy Thursday by their majesties at Versailles.

The offerings are monies which the king causes to be distributed to priests on high festival days, when his majesty assists at mass in the parish-church.

The alms are monies which his majesty orders to be distributed to the bashful poor of Paris and Versailles, on the eves of the four solemn festivals, and of the Assumption of our Lady.

ARTICLE VI. *The king's stables and studs.*

The salaries of the grand *Ecuyer de France*, or master of horse to the king, and the officers belonging to the stables; the wages and cloathing

of



of the menial servants; the keeping his majesty's horses, and the purchasing of horses for the king's use, and other like expences.

Besides the expences of the king's studs.

#### A R T I C L E VII. *The king's buildings.*

The sums expended in building and repairing the royal palaces and other his majesty's buildings; the salaries of the super-intendant of the king's buildings, those of the architects, surveyors, &c. employed in these articles; the wages and fees of the treasurer of the buildings; the salaries of the gardeners and fountain-keepers; the charges of keeping the royal gardens in repair, and for purchasing new trees and flowers, and lead for the pipes to convey the water; the keeping in repair the fountains, basins, and water-works; the making and repairing marble and bronze statues, and others the like expences.

In 1739, and 1740, for the buildings ordered at Choisy.

#### A R T I C L E VIII. *The Venery, louvererie, falconry, and menagerie.*

The principal expence of the three first articles consists in the sums laid out when his majesty hunts; the salaries of the captains and officers of the chace, of the officers and servants belonging to the king's hounds, hawks or falcons, and the yearly charge of killing the wolves throughout the kingdom.

The menagerie is a charge for keeping foreign birds and beasts in a house in the park of Versailles; the salaries of the governors of that house, the wages of the servants and attendants, and the purchasing and keeping these creatures.

#### A R T I C L E IX. *The king's wardrobe.*

The buying his majesty's cloaths and other wearing apparel; the expence of the body-linnen, the purchasing of gold and silver trimmings; the salaries of the grand master of the wardrobe, of the gentlemen of the bed chamber, the pages of the bed chamber, the king's valet-de-chambre, and other attendants on his majesty's person; the purchasing of jewels and precious stones for his majesty's use, such as snuff boxes, watches, buckles, swords, fire-arms, and equipage for hunting; with several other expences.

A R T I C L E X. *For the marshalsea of the palace.*

The salaries of the grand marshal of the palace, with pay and cloathing for his officers and archers.

The marshalsea of the palace is a body of guards constantly in waiting near the king's person, to take care of his safety, jointly with the body-guard, and to arrest, on the king's simple order, the persons of princes, great lords, and others, accused or suspected of high treason, or disobedience of his majesty's commands.

A R T I C L E XI, & XII. *Madame's household\*.* *The duke of Orleans's household†.*

Over and above the appanages and pensions of this prince and princess, his majesty was pleased to allow each of them a certain sum yearly, for supporting with greater splendor the dignity of a prince and princess of the blood bearing the title of royal highness.

A R T I C L E XIII. *To the queen of England.*

His majesty allowed the king and queen of England, related to France, the yearly sum of six hundred thousand livres, and after the death of the said king, his majesty granted the queen his widow a pension of three hundred thousand livres *per annum*.

A R T I C L E S XIV. *To the elector of Bavaria.*

XV. *To the elector of Cologne.*

XVI. *To prince Ragotski.*

His majesty grants to the electors of Bavaria and Cologne, and prince Ragotski Varvod of Transilvania, retired into France, certain sums annually for the support of their dignity.

A R T I C L E XVII, *To king Stanislaus of Poland:*

His majesty granted king Stanislaus of Poland, retired to Wiefenberg in Alsace, fifty thousand livres *per annum*. and after his majesty married that prince's daughter, he granted him, then retired to Chambord,

\* In 1712, and 1722, madame Elizabeth Charlotta of Bavaria, dutchess dowager of Orleans, mother to the Regent. She died in the month of December, 1722, and was succeeded as madame by her royal highness the dutchess of Orleans, wife to the regent.

† The expences of this household in 1722 were included in the salary of the regency.



bord, the sum of three hundred thousand livres *per annum*. At present that the king of Poland is at Luneville, in quality of duke of Lorraine and Barr, that sum is further augmented to two millions\* *per annum*, to which are added certain taxes in those dutchies, which go near to produce annually between four and five hundred thousand livres more.

A R T I C L E XVIII. *To the thirteen Swiss cantons.*

This is a present which his majesty makes yearly to the Swiss and Grisons, on account of their alliance with France, and for the levying of soldiers throughout their dominions, lands, lordships, and dependencies.

A R T I C L E XIX. *Salaries of the prime ministers, secretaries of state to his majesty, privy council, and those employed in the ministry.*

Salaries of the prime ministers,  
the four secretaries of state,  
the chancellor of France,  
the keeper of the great seal of France,  
the comptroller general of the finances,  
the lieutenant of the police of Paris,  
the counsellors of state,  
his majesty's privy council, and  
the officers employed in the ministry.

A R T I C L E XX. *The ordinary pensions of the princes and princesses of the blood.*

It is an ancient custom for kings to allow pensions to the princes and princesses of their blood.

*A list of the pensions granted to the princes and princesses of the blood, in 1740.*

To her royal highness the dutchess of Orleans,	—	livres 240,000
his royal highness the duke of Orleans, first prince		
of the blood	— — —	240,000
the duke of Chartres	— — —	120,000
the lady abbess of Chelles	— — —	60,000

Carried over Livres 660,000

\* For this see article LXIV. hereafter

brought over livres 660,000

*The house of Condé.*

To the duke of Bourbon, who died the later end of  
January, 1740, 120,000 livres *per annum*.

For that month of January only	— —	10,000
the prince of Condé	— — — —	60,000
the count of Charolois	— — — —	60,000
the count of Clermont	— — — —	60,000
the dutchess of Bourbon, first dowager	— — — —	120,000
the dutchess of Bourbon, second dowager	— — — —	60,000
mademoiselle de Sens	— — — —	60,000
mademoiselle de Charolois	— — — —	60,000
mademoiselle de Clermont	— — — —	60,000
the lady abbess of St. Anthony	— — — —	60,000

*The house of Conty.*

To the prince of Conty	— — — —	60,000
the count de la Marche	— — — —	60,000
the princess dowager of Conty	— — — —	60,000
mademoiselle de la Roche sur yon	— — — —	60,000
the young princess of Conty	— — — —	40,000

*The houses of the legitimated princes.*

To the dutchess of Maine	— — — —	60,000
the countess of Toulouse	— — — —	60,000
the prince de Dombes	— — — —	60,000
the count d'Eu	— — — —	60,000
the duke of Penthièvre	— — — —	60,000

Total Livres 1,850,000

The daughters of legitimated princes have no pensions

ARTICLE XXI. *Pensions on the royal treasury.*

These are all the pensions granted to general officers, and officers of the military and navy retired from the service; those of converts to the catholic faith, of foreigners retired into France, and other pensions; the wages and fees of the keeper of the royal treasury, the salaries of the chief clerks, the making up of accounts, and the incidental expenses of the several bureaux or offices.

## ARTICLE



**A R T I C L E XXII.** *Pensions to the officers and knights of the royal order of the Holy Ghost; and the military order of St. Lewis.*

These are the pensions granted to the officers and knights of these two orders, and the salary and fees of the treasurer.

**A R T I C L E XXIII.** *Salaries and tables of ambassadors; secret services, and foreign pensions.*

These are the salaries allowed by his majesty to his ambassadors residing in foreign courts, as well for the subsistence of themselves and household, as for all other ordinary and extraordinary expences, which they are obliged to be at.

Secret services are the expences relative to affairs and treaties transacted in private or public in foreign courts; for presents and other expences.

Foreign pensions are those pensions allowed by his majesty to noblemen and other particular foreigners, who have or do render any particular services to the crown of France.

The expences of maintaining spies in foreign countries.

**A R T I C L E XXIV.** *To the officers of the parliaments and other sovereign courts of the kingdom.*

The salaries and tables of the first presidents of the parliaments; of the procurator general, the king's agents in each parliament, of the presidents à mortier, and other presidents; and of the counsellors of the parliaments, and other the like expences.

The salaries of the presidents and counsellors of the principal councils and senates of the kingdom; the mint-courts, courts of aids, sessions of admiralty, and great council of Paris.

**A R T I C L E XXV.** *To the officers of the court of chancery.*

The court of chancery is a court of judicature, held in the *palais*, or hall of justice at Paris; the wages of the judges of this court, the charges of the registry, and other matters relative to this court, constitute the above expence.

**A R T I C L E XXVI.** *To the officers of the royal courts.*

The salaries of the officers of the châtelet at Paris, and of the bailiwicks and halls of justice; of the seneschals, special courts, the courts  
of

of mayoralty and magistrary, of the royal marshalsea, consuls courts, courts of the elections, demesns, freedoms of water and forests, of the salt granaries, and a great number of the like in the kingdom.

A R T I C L E XXVII. *Expences relating to commerce.*

Salaries of the super-intendants of trade and commerce, and their clerks, and the charges of their offices; salaries and gratifications to the consuls of the French nation residing in foreign parts, and other the like expences.

A R T I C L E XXVIII. *Expences relating to the revenue.*

The salaries of the first commissioner of the revenue, and the charges of his office; the salaries of the super-intendants in the several provinces, and their secretaries and deputies in each election; those of the super-intendants and treasurers of the exchequer of France, the receivers general for the provinces, the receivers of the taxes, and other private receivers, and others employed in collecting the king's taxes, the charges of their accounts, &c.

A R T I C L E XXIX. *Bridges and causeways.*

This is a charge set a-part annually by the king for keeping in repair the high roads, and the stone or wooden bridges over rivers, and the making of new works; the wages and salaries of the directors general, and first commissioner of bridges and causeways; the wages and allowances of the treasurers general, the private treasurers and comptrollers of bridges and causeways; and the salaries of the engineers, surveyors, and clerks.

A R T I C L E XXX. *Moles and banks.*

The same as for bridges and causeways, only in what concerns the road by the side of the river Loire, where they have been obliged to cast up banks and causeways of a prodigious height, which must be kept in constant repair on account of the great inundations to which that river is subject, upon any swell of its waters.

A R T I C L E XXXI. *Charges of levying the tenth penny.*

The salaries of the commissioners, receivers, comptrollers, and clerks; the charges of the office, and salaries of all those employed in levying this tax.

A R T I C L E



A R T I C L E XXXII. *To the universities and academies.*

These are sums which his majesty grants yearly to some universities in the chief cities of certain provinces, that have not a sufficient fund for their support, together with presents of silver medals to the academies of sciences and other academies, and other the like expences.

A R T I C L E XXXIII. *Paintings, prints and medals.*

The salaries of the king's painters, the purchase, and other expences belonging to pictures and prints; the casting of medals and other pieces and the salaries of the director of the medal-mint.

A R T I C L E XXXIV. *Libraries, royal archives, and printing-presses.*

The salaries of the libraries and keepers of the king's books and archives; salaries to the geographers, mathematicians, genealogists, and others; salaries of the clerks in the king's libraries,, and others there employed; besides the yearly expence of the king's printing presses,

A R T I C L E XXXV. *The Paris-watch.*

The Paris watch consists of two companies of archers, one of foot, and the other of horse, both commanded by one captain, and of several lieutenants or exempts, and other inferior officers. This was established for the security of the persons and houses of the inhabitants of this great city, and the goods, merchandises, and effects exposed upon the quays or other public places of the city.

The expences of this establishment are the salary of the captain of these companies, and of the other officers; of the foot and horse archers, including the keeping and feeding of the horses of these latter; the cloathing and arming the archers of these two companies.

A R T I C L E XXXVI. *The marshalsea of the kingdom.*

The marshalsea of the kingdom consists of several companies of horse archers, established in all the great cities of the kingdom, of which a party of four or five are detached into most of the little towns and villages round about, to protect travellers, and keep the road free from robbers: these companies are each of them commanded by a provost, who tries

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and condemns all highwaymen and murderers taken upon the high road, in which he is assisted by a lieutenant, and several marshals of his court.

The expences are, the salaries of the grand provost, and of the lieutenants and marshals of the court, and the pay of the horsemen and archers of these companies; for their own maintenance and that of their horses, as also for the cloathing and arming the said archers.

A R T I C L E XXXVII. *Perpetual annuities.*

These arise from the considerable sums borrowed by Lewis XIV. and the government debts contracted from 1680, to 1719.

See what has been said in article XLIV. of the explanation of the receipts concerning the sums borrowed by the king's secretaries.

A R T I C L E XXXVIII. *Life annuities.*

The life annuities arise

1. From adopted bank notes, or other grants in favour of those owners who had not received any thing from the government in part of payment. The interest of these annuities is fixed at four  $\frac{1}{2}$  cent.

2. From sums borrowed in 1730, and 1734, the interest of which is paid punctually at two and a half  $\frac{1}{2}$  cent, chargeable upon the establishment of the Tontines.

3. From the royal lottery set up for the extinction of the perpetual annuities, and to create life annuities in their room.

These latter bear an interest of eight  $\frac{1}{2}$  cent.

A R T I C L E XXXIX. *For the payments of the dividends of the India company's actions.*

This article needs very little explanation, every one knowing that there are eight millions set apart yearly from the produce of the farm on tobacco, for paying these dividends.

A R T I C L E XL. *Addition to the royal houses of invalids and St. Cyr.*

It is known that the royal houses of invalids and St. Cyr are at present endowed with very considerable lands and revenues, nearly sufficient to defray



defray their annual expence, but his majesty provides the additional funds for the extraordinary demands.

A R T I C L E XLI. *To the playhouses and operas.*

His majesty allows a sum for the support of the opera-houses of Paris and Lyons, in form of a salary to the managers of the opera and play-houses, and other public entertainments, as well at Paris as in the other principal cities of the kingdom.

A R T I C L E XLII. *Messengers ordinary and extraordinary.*

The expence of the messengers of the king's closet, and others employed in carrying expresses from France to foreign courts; the couriers dispatched to his majesty by his ambassadors, and other messengers for affairs within the kingdom; there is a fixed number of couriers, but not sufficient for answering all calls, therefore it has been found necessary to employ extraordinary ones.

A R T I C L E XLIII. *To the prisons of the kingdom.*

For maintaining those who are prisoners on the king's account, and other criminals, and those condemned to the gallies.

A R T I C L E XLIV. *Affairs ordinary and extraordinary, within the kingdom.*

The ordinary affairs are the salaries paid by his majesty's order to a settled number of spies throughout the kingdom, for making discovery of persons who disobey his orders, or raise plots and seditions; the salaries of the exempts and archers for executing the royal mandates in Paris and all the other cities of the kingdom; the expence of the police of Paris and the other cities; those of the Bastile, Vincennes, Pierre-encise, St. Marguerite, and other the king's prisons.

The extraordinary affairs are the the expence of criminal processes at the king's suit, the imprisonments and *lettres de cachet*; the rewards given to spies or others who discover those concerned in seditious plots or treasonable proceedings against his majesty's person, the state, religion, &c. and the extraordinary charge for spies, &c.

A R T I C L E XLV. *Extraordinary rewards*

Those are the rewards or indemnifications granted by the king to contractors,

tractors, farmers, and others, who have settled in his majesty's service, and to those who have done him services, &c.

A R T I C L E XLVI. *The king's Extraordinary and secret expences.*

The entertainments given at the inauguration, coronation, and marriage of the kings of France; the expences of marrying the children of France; those for the funeral pomp, and interment of the kings, queens, and children of France; feasts, balls, and entertainments given by the king; fire-works played off at court; and other expences.

The secret expences are the sums issued by warrant from the king's treasury, payable to the bearer; the king, in order to keep this entirely from the knowledge of the public, and the chamber of accounts, issues a mandate, by which he enjoins the said chamber to pass in the accounts of the keeper of his royal treasury, the warrants made payable to the bearer mentioned in the said mandate.

A R T I C L E S XLVII. *To the four companies of body guard.*

XLVIII. *To the light horse and gendarmes.*

XLIX. *To the mousquetaires.*

L. *To the horse grenadiers.*

LI. *To the horse guards.*

The salaries and pensions of the four captains of the body guards; of the commandant of the light horse and gendarmes of the guard; of the commandant of the mousquetaires; of the captain of the horse grenadiers, and the commandant of the gendarmerie; the salaries and pensions of the other officers of these several corps; the pay of the body guard, light horse, and gendarmes; the mousquetaires, horse grenadiers, and horsemen of the gendarmerie; the cloathing and remounting the said troops, and the furnishing forrage in general for all the different corps which compose the king's household cavalry; the wages and fees of the treasurer, &c.

The mousquetaires are the king's household dragoons.

A R T I C L E LII. *To the hundred Swifs.*

The salaries, pensions, and gratifications to the captain of the hundred Swifs; those of the other officers of that corps; and the pay and cloathing of the said hundred Swifs.

A R T I C L E



A R T I C L E LIII. *The French and Swiss guards.*

The salaries, pensions, and gratifications to the colonel general of the French guards, and to the colonel general of the Swiss and Grisons, who is colonel of the Swiss guards; the salaries and pensions of the captains in the French and Swiss guards, and the staff officers of those regiments; with those of the lieutenants, ensigns, and other officers; the pay of the grenadiers, fuzileers, and drummers, and their cloathing; forrage allowed the officers of these two corps which compose the king's household infantry; the wages and fees of the treasurer-general of the French and Swiss guards.

A R T I C L E LIV. *Salaries, tables, and pensions of the marshals of France, the general officers in the army, the governors of places, and others upon the list of general officers.*

The salaries, tables, and pensions of the marshals of France; the lieutenant generals of the army; marshals de camp and brigadiers, the governors of provinces, and commanders in chief in the said provinces; governors commandants, the king's lieutenants, majors, adjutants, captains of the key in all fortified towns, and the officers in garrison in those towns.

The expence of the high constable's company of guards, and for the salaries of the officers and guards is comprised in this article.

A R T I C L E LV. *The extraordinary of war.*

Is a fund allowed the treasurer-general for the extraordinary of war, for paying the salaries and pensions of the military officers of all the regiments of horse and foot, dragoons, and hussars, kept in yearly pay by the king, as likewise for those of the independent companies, and detached companies of invalids; the pay of the foot, horse, dragoons, and hussars, the cloathing and arming of all these troops, the remounting the regiments of horse, dragoons, and hussars, and the independent companies.

The funds for recruiting the foot, horse, dragoons, and hussars, and the independent companies.

The expence of provisions, forrage, and magazines.

The expence of prisoners of war, and the marshalsea of the army.

The

The expence of bedding and firewood for the troops in garrison.

The salaries of the super-intendent of the forces, and the commissaries of war.

The expence of military hospitals; the king allowing the contractors a certain sum ~~per~~ day, over and above their contract, for every soldier, horseman, dragoon, and hussar, sick in such hospital.

Salaries of the comptrollers of the king's hospitals, of the chaplains, physicians, surgeons, apothecaries, and other attendants in the said hospitals.

The wages and fees of the treasurers-general, and sub-treasurers of the extraordinary of war; and other expences relating to the king's forces

In 1734 there was included the pay for sixty thousand militia, payed on the footing of old troops.

#### A R T I C L E LVI. *The artillery.*

The expence of arsenals and artillery consists in the salaries, tables and pensions of the general of the artillery of France, the salaries of the engineers, commissaries, store-keepers, and other officers; the pay of the common men, gunners, bombardiers, pioneers, miners, laborers, and others; the consumption of powder and ball; the casting of cannon, mortars, bullets, bombs, and other implements of the artillery; and the expence of horses for the artillery.

The royal regiment of artillery is not included in this expence, being incorporated in that of the extraordinary of war.

#### A R T I C L E LVII. *Funds for fortifications*

This expence consists in the building of new fortifications, and the keeping in repair the old ones; for building and keeping in repair the king's buildings in fortified towns; the salaries of the director-general of the fortifications, of the head engineers, and sub-engineers for carrying on the works; the salaries, gratifications, and fees of the treasurer-general, and sub-treasurers of the fortifications.

#### A R T I C L E



**A R T I C L E LVIII.** *Additional pay granted to the foot, horse dragoons, and hussars, during the last four months of the year 1740.*

This is an addition of two sols to their daily pay, granted by his majesty to every foot soldier, horseman, dragoon, and hussar, during the last four months of the year 1740, on account of the excessive dearth of bread, in the room of their allowance of bread and amunition.

This article respects the year 1740 alone, and has nothing to do with the expences of those years mentioned in the preceding schedules of expences.

**A R T I C L E LIX.** *The maintaining thirty thousand militia on the footing of peace.*

The salaries of the officers serjeants of these battaillons, in time of peace, is very trifling; and the common men have no more than one sol  $\frac{1}{2}$  day.

The expence of the militia in 1734 is included in the extraordinary of war.

Since the year 1718 the king has kept, in time of peace, thirty thousand militia, ready to march on the first notice.

**A R T I C L E LX.** *Expence of the Marine.*

This consists in the salaries and pensions of the high-admiral of France, the vice-admiral, the general officers of the sea forces, and other officers of the marine.

The pay of the soldiers, sailors, and other necessary people on board the ships

The salary of the super-intendents, engineers and commissaries of the marine; the wages and fees of the treasurer-general and sub-treasurers of the navy; the building and repairing of vessels; the furniture, provision, magazines and artillery belonging to the navy, and all other expences relating to the sea.

The expence of the colonies in general is deducted from their revenues.

**A R T I C L E**

A R T I C L E LXI. *Expence of the Gallies.*

The salary and pension of the grand prior of France, as general of the gallies.

The salaries of the officers in chief, and subalterns of the gallies; of the super-intendent and commissaries of those employed on board them; the pay of the soldiers and rowers; the maintenance of the criminals; the building and repairs of the galleys; the expence of the artillery, and other the like expences.

A R T I C L E LXII. *Gratifications to the officers of the land and sea forces.*

Certain bounties which his majesty grants, for one payment only, to those general officers and subalterns of his land and sea forces, who have signalized themselves in his service, and to those who have suffered losses from being plundered by the enemy, or other accidents.

These gratifications in 1739 and 1740, were almost all given to the officers of the marine.

A R T I C L E LXIII. *Remittances to Spain.*

From the year 1701, when Philip V. went over to Spain to be crowned king, Lewis XIV. his grandfather, remitted him every year very considerable sums, to supply his exigencies, and to maintain him on the throne of Spain, and to pay the troops of France in his service.

There were some years in which Lewis XIV. remitted no less than twelve millions to Spain.

A R T I C L E LXIV. *Remittances to Poland.*

In 1733, king Stanislaus, his present majesty's father-in-law, then retired to Chambord in France, being invited over to Poland by the Palatines, and principal nobility of that kingdom to be a second time crowned king, was engaged in a very heavy war, to maintain himself in the possession of the throne; upon which the king his son-in-law made him several very considerable remittances from the year 1733 to the year 1736 inclusive, to assist him in carrying on the war against his enemies.

A R T I C L E



ARTICLE LXV. *Remittances to Sweden.*

In 1739, Sweden being threatened with a war by Russia, demanded supplies of France, which were granted. His majesty sending a fleet of twelve ships into the Baltic sea to secure the kingdom of Sweden, in case of a rupture with Muscovy; and over and above these succours his majesty made a remittance to the king and queen of Sweden of two millions of livres.

ARTICLE LXVI. *Charitable remittances made by his majesty's order to several parishes for the relief of the public calamities.*

In 1739, his majesty ordered several charitable donations to a number of parishes that had been entirely ruined by hurricanes.

In the three last months of 1740, he ordered a distribution of wheat, barley, pulse, rice, and other small grains, together with a sum of money to be made to a number of parishes, towards the relief of the poor who were greatly distressed by the excessive price of bread at that time.



F

TABLE

# TABLE of the King's REVENUES from

In which may be seen, at one View, the

GENERALITIES.	Demefns and Woods, and Forests.	Tax on the Païs d'Election.	Tax on the Païs d'Etat.	Tax on annex'd & con. Countries.	Capitation of the Town of Paris & Païs d'Election.
Town of Paris } — — —	1,340,000	— — — 0	— — — 0	— — — 0	4,600,000
Plat Païs } — — —		3,498,000	— — — 0	— — — 0	800,000
Paris — — — —	1,340,000	3,498,000	— — — 0	— — — 0	5,400,000
Soiffons — — — —	165,000	1,745,000	— — — 0	— — — 0	738,000
Amiens and Artois — — — —	166,000	2,100,000	— — — 0	— — — 0	600,000
Châlons — — — —	138,000	2,500,000	— — — 0	— — — 0	595,000
Orleans — — — —	167,500	3,100,000	— — — 0	— — — 0	680,000
Tours — — — —	118,000	2,555,400	— — — 0	— — — 0	778,000
Rouën — — — —	128,000	2,410,000	— — — 0	— — — 0	657,000
Caën — — — —	130,000	2,590,000	— — — 0	— — — 0	518,000
Alençon — — — —	149,000	2,115,600	— — — 0	— — — 0	425,000
Bourges — — — —	94,000	1,090,000	— — — 0	— — — 0	310,000
Moulins — — — —	81,000	1,556,000	— — — 0	— — — 0	320,000
Poitiers — — — —	76,000	1,187,000	— — — 0	— — — 0	315,000
Lyons — — — —	269,500	2,489,000	— — — 0	— — — 0	785,000
Riom — — — —	55,000	1,600,000	— — — 0	— — — 0	487,000
Grenoble — — — —	90,000	1,200,000	— — — 0	— — — 0	426,000
Limoges — — — —	40,000	1,090,000	— — — 0	— — — 0	395,000
Bordeaux — — — —	118,000	1,524,000	— — — 0	— — — 0	400,000
La Rochelle — — — —	3,500	1,425,000	— — — 0	— — — 0	362,000
Montauban — — — —	143,400	1,890,000	— — — 0	— — — 0	508,000
Auch and Pau — — — —	8,000	1,335,000	— — — 0	— — — 0	501,000
Burgogne — — — —	180,000	— — — 0	1,352,000	— — — 0	— — — 0
Languedoc — — — —	128,000	— — — 0	1,818,000	— — — 0	— — — 0
Bretagne — — — —	175,000	— — — 0	1,448,000	— — — 0	— — — 0
Provence — — — —	76,000	— — — 0	882,000	— — — 0	— — — 0
Metz — — — —	55,090	— — — 0	— — — 0	840,000	— — — 0
Lorraine and Bar — — — —	200,000	— — — 0	— — — 0	1,800,000	— — — 0
Lille — — — —	182,510	— — — 0	— — — 0	960,000	— — — 0
Valenciennes — — — —	30,000	— — — 0	— — — 0	800,000	— — — 0
Straßbourg — — — —	240,000	— — — 0	— — — 0	1,100,000	— — — 0
Bezançon — — — —	43,000	— — — 0	— — — 0	880,000	— — — 0
Perpignan — — — —	10,500	— — — 0	— — — 0	520,000	— — — 0
Sum total per Taxes	4,800,000	39,000,000	5,500,000	6,900,000	15,200,000

## Recapitulation of the King's Revenues by Taxes.

Demefns — — — — —	4,800,000
Tax on the Païs d'Election — — — — —	39,090,000
Tax on the Païs d'Etat — — — — —	5,500,000
Tax on the annexed and conquered Countries — — — — —	6,900,000
Capitation of the Païs d'Election — — — — —	15,200,000
Capitation of the Païs d'Etat — — — — —	4,200,000
Capitation of the annexed and conquered Countries — — — — —	6,300,000
General Farms — — — — —	80,000,000
Farm of the Tobacco — — — — —	10,000,000
Farm of the Posts, Carriages, Messengerships, and Royal Tolls.	6,200,000
Gratuitous Gifts of the Païs d'Etat — — — — —	4,156,400
Total of the King's Revenues by Provinces	182,256,400
Amount of the Revenues that cannot be repartitioned by Provinces	26,017,000
Sum total	208,273,400



the Provinces for the Year 1738.  
Amount of the Revenue by Provinces and Taxes.

Capitation of the Pais d'Etat	Capitation of the annex'd and conquered Countries.	General Farms.	Tobacco Farms.	Farms and Posts, &c.	Gratuitous Gifts of the States.	Sums total by Provinces.
— — — o	— — — o	16,948,000	3,300,000	1,200,000	— — — o	26,048,000
— — — o	— — — o	2,000,000	900,000	260,000	— — — o	8,799,000
— — — o	— — — o	18,948,000	4,200,000	1,460,000	— — — o	34,846,000
— — — o	— — — o	1,635,000	280,000	200,000	— — — o	4,763,000
— — — o	— — — o	2,105,000	270,000	295,000	— — — o	5,536,000
— — — o	— — — o	1,825,000	200,000	120,000	— — — o	5,378,000
— — — o	— — — o	3,340,000	270,000	215,000	— — — o	7,772,000
— — — o	— — — o	3,235,000	220,000	260,500	— — — o	7,166,400
— — — o	— — — o	3,600,000	190,000	216,000	— — — o	7,201,000
— — — o	— — — o	2,400,000	185,000	194,000	— — — o	6,017,000
— — — o	— — — o	2,500,000	140,000	172,000	— — — o	5,501,600
— — — o	— — — o	1,730,000	125,000	66,000	— — — o	3,415,000
— — — o	— — — o	1,945,000	190,000	181,000	— — — o	4,273,000
— — — o	— — — o	1,799,000	180,000	85,000	— — — o	3,642,000
— — — o	— — — o	3,400,000	680,000	227,000	— — — o	7,850,500
— — — o	— — — o	1,835,000	270,000	178,000	— — — o	4,425,000
— — — o	— — — o	1,901,000	190,000	194,000	— — — o	4,001,000
— — — o	— — — o	1,512,000	164,000	78,000	— — — o	3,279,000
— — — o	— — — o	2,800,000	246,000	116,000	— — — o	5,204,000
— — — o	— — — o	1,610,000	90,000	58,000	— — — o	3,548,500
— — — o	— — — o	1,283,000	220,000	170,000	— — — o	4,214,400
— — — o	— — — o	1,966,000	210,000	166,100	— — — o	4,186,000
900,000	— — — o	2,708,000	280,000	240,000	1,000,000	6,660,000
1,100,000	— — — o	2,099,000	260,000	115,000	1,200,000	6,720,000
1,400,000	— — — o	2,840,000	290,000	280,000	1,100,000	7,533,000
800,000	— — — o	1,580,000	260,000	95,000	856,400	4,549,400
— — — o	840,000	1,450,000	60,000	180,000	— — — o	3,425,090
— — — o	1,800,000	2,000,000	220,000	190,000	— — — o	6,210,000
— — — o	960,000	1,564,400	— — — o	130,000	— — — o	3,796,910
— — — o	800,000	1,425,100	— — — o	82,000	— — — o	3,137,100
— — — o	800,000	1,410,000	— — — o	96,000	— — — o	3,646,000
— — — o	880,000	1,314,000	70,000	60,000	— — — o	3,247,000
— — — o	220,000	240,500	40,000	81,000	— — — o	1,112,000
4,200,000	6,300,000	80,000,000	10,000,000	6,200,000	4,156,400	182,256,400

Total of the King's Revenues by Taxes for the Year 1738. 182,256,400

N<sup>o</sup> B. Besides those Revenues by Provinces, there are Branches of it that cannot be repartitioned by Provinces, viz.

Capitation on the Pensions	— — — — —	280,000
Capitation on the King and Queen's Household	— — — — —	307,000
Capitation on the Troops of the King's Household	— — — — —	412,000
Capitation on the Extraordinary of War	— — — — —	603,000
Capitation on the general Officers	— — — — —	428,000
Capitations of the Clergy	— — — — —	5,000,000
Other Capitations	— — — — —	105,000
Capitation of the Parliaments	— — — — —	680,000
Capitation on the Employes and Offices	— — — — —	642,000
Tithes of the Clergy	— — — — —	8,000,000
Gratuitous Gifts of the Clergy	— — — — —	2,000,000
Produce of the Colonies	— — — — —	2,800,000
Mint	— — — — —	1,100,000
Stamp-Office of Gold and Silver	— — — — —	1,450,000
Tenth on Salaries and Pensions	— — — — —	2,210,000

Total of the the Revenues that cannot be repartitioned by Provinces 26,017,000 26,017,000

Total general of the King's Revenue for the Year 1738. — — — 208,273,400

A LIST of the provinces contained in each generality,  
for the better understanding the preceding table of the  
king's revenues by provinces.

GENERALITIES.	PROVINCES.
Paris — — —	{ the isle of France. part of la Brie part of the Gatinois. the Auxerrois. the Beauvoisois.
Soissons. — — —	{ the Soissonnois. part of la Brie. Valois.
Amiens. — — —	{ Picardy. Artois, a païs d'etat. Santerre.
Châlons. — — —	{ Champagne. a small part of la Brie: the frontiers of Champagne Bassigny.
Orleans. — — —	{ the Orleannois. la Beauce. le Blaisois. part of the Gatinois. part of la Perche, and an election of Berry.
Tours. — — —	{ Touraine. Anjou, and Maine.
Rouen. — — —	upper Normandy.
Caën. — — —	lower Normandy.
Bourges — — —	Berry.
	Moulins.



GENERALITIES.

PROVINCES.

Moulins.	—	—	—	{ the Bourbonnois. la Marche, and the Nivernois.
Poitiers.	—	—	—	Poitou.
Lyons.	—	—	—	{ the Lyonnois. Forets Beaujolois.
Alençon.	—	—	—	{ part of upper, and lower Normandy, and part of the province of Perche.
Riom.	—	—	—	Auvergne.
Grenoble.	—	—	—	the Dauphiné.
Limoges.	—	—	—	{ the Limoufin. the Angoumois.
Bordeaux.	—	—	—	{ Guyenne. les Landes. the Aygenois.
Rochelle.	—	—	—	{ Aunis. Xaintonge.
Montauban.	—	—	—	{ le Quercy. la Bigore.
Auch and Pau.	—	—	—	{ Gascony. the Bearnois or lower Navarre, a païs d'état

*The above twenty generalities are païs d'élection.*

Burgundy.	—	—	—	{ Burgundy. the Maçonnois. la Bresse. the païs de Gex, and le Bugey.
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Languedoc.

## GENERALITIES.

## PROVINCES.

Languedoc.	—	—	—	{ upper and lower Languedoc. the V. varêts. the Albigeois,
Brittany.	—	—	—	Brittany.
Provence.	—	—	—	Provence.

*These four last generalities are païs d'etat,*

The three bishopricks of Metz.	—	—	—	{ the bishopricks of Metz, Toul, and Verdun.
Lorraine.	—	—	—	{ Lorraine. Barr.
Flanders or Lille.	—	—	—	{ French Flanders. the Cambresis.
Haynault, or Valenciennes.	—	—	—	{ French Haynault.
Alsace, or Strasbourg.	—	—	—	{ upper and lower Alsace.
Bezançon.	—	—	—	the Franche Comté.
Perpignan	—	—	—	Rouffillon.

*These seven last generalities are annexed and conquered countries.*

*Remarks on the name of generality.*

It will be proper to observe in this place, that in the païs d'élection, and the conquered countries, the generalities are the districts, whither super-intendants are sent to inspect the management of the king's revenue; and that the city where these officers reside gives its name to the several provinces which form the district or department of the intendant, which department is called generality; and that in the païs d'etat the generality does not take its name from the town or city where the super-intendant



intendant has his residence, but from that of the province of which it is a part.

It is commonly in the capital city of the most distinguished province that the super-intendant fixes the place of his residence, unless such city is situated at the extremity of the province, and then the court fixes his residence in the central town of the province, for the more convenient dispatch of public business, as for example, in the province of Champagne, the court has fixed the residence of the super-intendant at Châlons, which is in the center of the province, the city of Troyes, which is the capital, being situated at its western extremity, bordering on the Paris department, and so it is with some others.

*Taxes and farms, abolished within these few years, not mentioned in the tables of the king's revenues.*

The farm on coffee, enjoyed by the India company, which brought the king in one million six hundred thousand livres *per annum*.—Suppressed in 1727.

The farm on cards, which produced to the king near two millions *per annum*.—Suppressed in 1733.

Several other taxes and small farms, of which it would be needless to mention the particulars, and which brought his majesty in the yearly sum of near one million two hundred thousand livres.—Suppressed in 1736.

In 1737 the tenth penny on the income of all estates in the kingdom was suppressed, which had been levied during the years 1734, 1735, and 1736.

N. B, The tenth penny on the income of posts and pensions subsists still, and will in all probability continue to perpetuity.

*Ballance of the king's receipts and expences for the year*

1712.

The receipts amount to	— — — — —	livres	260,625,028
The monies borrowed	— — — — —		20,000,000
		Total	280,625,028
Total expence	— — — — —		281,237,623
The expences exceed the receipts by	— — — — —		612,595

It will be proper to observe, that although the above receipts and expences seem to ballance each other within a trifle, yet the king ran in debt this Year upwards of twenty-five millions to the forcés, and a part of the annuities and pensions not paid, and likewise to a part of the wages of the officers of the courts of judicature and others.

This Debt of twenty-five millions was occasioned by the sums issued for the levies of men for land and sea-service, over and above the funds settled for that purpose, and other unforeseen expences, of which his majesty alone had the knowledge.

*Ballance of the king's receipts and expences for the year*

1722.

The receipts amount to	— — — — —		202,535,994
The expences to	— — — — —		208,108,505
The expence exceeds the receipt by	— — — — —		5,572,511

With which sum the government stands charged this year, for monies due to the officers of the courts of judicature, who were not paid their salaries for this year till 1724.

*Ballance*



*Ballance of the king's receipts and expences for the year*  
1734.

The receipts amount to	—	—	—	—	—	—	250,968,630
Monies borrowed to	—	—	—	—	—	—	16,000,000
							<hr/>
						Total receipt	266,968,630
The expences amount to	—	—	—	—	—	—	250,392,582
							<hr/>
The receipt exceeds the expence by	—	—	—	—	—	—	16,576,048
							<hr/>

Which sum was employed in making preparations for carrying on the war in the campaign of 1735, in Italy and Germany.

*Ballance of the king's receipts and expences for the year*  
1739.

The receipts amount to	—	—	—	—	—	—	208,337,031
The expences to	—	—	—	—	—	—	206,602,331
							<hr/>
The receipt exceeds the expence by	—	—	—	—	—	—	1,734,700
							<hr/>

Which sum remained in the royal treasury.

*Ballance of the king's receipts and expences for the year*  
1740.

The receipts amount to	—	—	—	—	—	—	212,881,866
The expences to	—	—	—	—	—	—	205,735,538
							<hr/>
The receipt exceeds the expence	—	—	—	—	—	—	7,146,328
							<hr/>

Which sum remained in the royal treasury.

## S C H E D U L E

## Of the Receipts and Issues for the Year 1740.

RECEIPTS.		ISSUES.	
Demefns — — — — —	2,455,000	Household of the King and Queen — — — — —	7,880,000
Waters and forests — — — — —	1,445,000	Privy Purse, or Cash in the King's Hands — — — — —	1,860,000
Tax on the Pais d'Election — — — — —	39,000,000	The Queen's and Dauphin's Allowance for their Pleasure — — — — —	180,000
Tax on the Pais d'Etat — — — — —	5,000,000	Offerings and Alms given by the king — — — — —	600,000
Tax on the annexed and conquered Countries — — — — —	6,900,000	The royal Stables and Studs — — — — —	2,490,000
Capitation of the Pais d'Election — — — — —	10,500,000	Royal Buildings — — — — —	4,720,000
Capitation of the Pais d'Etat — — — — —	4,200,000	Chace, Falconry, Louveterie, and Menagerie — — — — —	1,900,000
Capitation of the annexed and conquered Countries — — — — —	6,300,000	The King's Wardrobe — — — — —	2,700,000
Capitation on the Town of Paris — — — — —	4,800,000	The Marshalsea of the Hotel — — — — —	100,000
Capitation on the Penfions — — — — —	286,000	To King Stanislaus (See the Explanation) — — — — —	2,000,000
Capitation on the King and Queen's Household — — — — —	302,525	The thirteen Swift Cantons — — — — —	360,000
Capitation on the Troops of the King's Household — — — — —	412,000	Salaries of the first Minister, Secretaries of State and Pri Counsellors — — — — —	2,780,000
Capitation on the Princes, Princesses, Dukes and Peers, and general officers — — — — —	435,761	Penfions of the Princes and Princesses of the Blood — — — — —	1,850,000
Capitation on the Extraordinary of War, the Ma- rine and Gallies — — — — —	615,000	Penfions on the royal Treasury — — — — —	2,020,000
Capitations of the Clergy of France — — — — —	5,500,000	Penfions of the Orders of the Holy Ghost, and St. Lewis — — — — —	890,000
Capitation of the Officers of the Courts of Judi- cature — — — — —	680,000	Ambassadors, &c. — — — — —	3,300,000
Capitation on Places and Offices — — — — —	648,580	Officers of the Parliaments — — — — —	6,000,000
Sundry other Capitations — — — — —	102,000	Officers of the Chancery — — — — —	100,000
General Tenths of the Clergy of France — — — — —	8,500,000	Officers of the Courts of Judicature — — — — —	1,800,000
Gratuitous Gifts of the Clergy — — — — —	2,200,000	Expences concerning Trade — — — — —	2,300,000
Gratuitous Gifts of the Pais d'Etat — — — — —	4,600,000	Expences concerning the Revenues — — — — —	4,400,000
The general Farms united — — — — —	84,000,000	Bridges and Causeways — — — — —	4,000,000
The Tobacco Farm — — — — —	11,000,000	Moles and Banks — — — — —	500,000
Farm of the Posts — — — — —	4,200,000	Universities and Academies — — — — —	500,000
Farm of the Carriages, and Conveyances — — — — —	2,300,000	Pictures, Prints, and Medals — — — — —	600,000
Nett Produce of the Colonies, all Charges deducted — — — — —	1,600,000	Libraries, royal Archives, and Printing-presses — — — — —	700,000
Mint — — — — —	1,400,000	The Watch of Paris — — — — —	400,000
Stamp of Gold and Silver — — — — —	1,200,000	Marshalseas of the Kingdom — — — — —	1,200,000
Tenth Penny of the incomes, wages and Penfions — — — — —	2,200,000	Perpetual Annuities — — — — —	28,525,000
Total of the Royal Revenues for the Year 1740	212,881,886	Life Annuities — — — — —	20,202,675
		East-India Company's Dividends — — — — —	8,000,000
		Supplement to the Houses of Invalids and of St. Cyr — — — — —	600,000
		Operas and Playhouses — — — — —	200,000
		Couriers ordinary and extraordinary — — — — —	540,817
		Penfions of the Kingdom — — — — —	620,391
		Affairs ordinary and extraordinary within the Kingdom — — — — —	1,400,000
		Recompences extraordinary — — — — —	600,000
		Extraordinary Expences of the King, and secret ones — — — — —	2,400,000
		The four Companies of Guard du Corps — — — — —	1,900,000
		Light Horse and Gendarmes — — — — —	1,375,000
		Mousquetaires — — — — —	781,000
		Horse grenadiers — — — — —	260,000
		Gendarmery, or Horse Guards — — — — —	528,155
		The Hundred Swifts — — — — —	250,000
		French and Swift Guards — — — — —	4,200,000
		Marshals of France, &c. — — — — —	6,322,500
		Extraordinary of War and Militia — — — — —	38,400,000
		Artillery — — — — —	2,100,000
		Fortifications — — — — —	3,000,000
		Supplement of pay to the Soldiers, horse dragoons & Hussars — — — — —	1,800,000
		Marine and Gallies — — — — —	20,100,000
		Gratifications to the Officers of the Army — — — — —	1,200,000
		Extraordinary Charities on account of the Dearth of Bread — — — — —	2,000,000
		Total of the Issues for the Year 1740.	205,735,538



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A

# LIST

OF THE

King's Revenues for the Year 1741.

*Demefns and Woods.*

OF which the produce is variable from one year to another, according to the quantity and quality of the wood, which is fold by auction every year to the highest bidder, brought in this year                       2,815,000

*General Receipts of the finances.*

*Taxes on the païs d'élection.*

GENERALITIES.	TAXES.
Paris <u>          </u> <u>          </u> <u>          </u> <u>          </u>	3,500,000
Soiffons <u>          </u> <u>          </u> <u>          </u> <u>          </u>	1,100,000
Amiens and Artois <u>          </u> <u>          </u> <u>          </u> <u>          </u>	2,230,000
Châlons <u>          </u> <u>          </u> <u>          </u> <u>          </u>	1,500,000
Orleans <u>          </u> <u>          </u> <u>          </u> <u>          </u>	2,600,000
Tours <u>          </u> <u>          </u> <u>          </u> <u>          </u>	2,700,000
Rouen <u>          </u> <u>          </u> <u>          </u> <u>          </u>	2,300,000
Caen <u>          </u> <u>          </u> <u>          </u> <u>          </u>	1,890,000
Alençon <u>          </u> <u>          </u> <u>          </u> <u>          </u>	1,900,000
Bourges <u>          </u> <u>          </u> <u>          </u> <u>          </u>	1,040,000
Moulins <u>          </u> <u>          </u> <u>          </u> <u>          </u>	1,460,000
Poictiers <u>          </u> <u>          </u> <u>          </u> <u>          </u>	1,370,000
Lyons <u>          </u> <u>          </u> <u>          </u> <u>          </u>	2,440,000

Carried over 26,030,000

G 2

Carried over                       2,815,000

brought over 2,815,000

GENERALITIES.

Taxes

	brought over	
Riom	1,800,000	
Grenoble	1,600,000	
Limoges	1,060,000	
Bordeaux	2,200,000	
Rochelle	910,000	
Montauban	1,300,000	
Auch and Pau	1,200,000	
Total produce of the taxes on the païs d'élection.	36,100,000	

*Taxes on the païs d'état.*

Burgundy	1,600,000
Languedoc	2,300,000
Brittany	2,000,000
Provence	1,100,000
Total produce of the taxes on the païs d'état.	7,000,000

*Taxes or subsidies of the annexed and conquered countries:*

*Annexed countries.*

Metz, or the three bishopricks	1,340,000
Lorraine and Barr	2,400,000

*Conquered countries.*

Flanders	1,660,000
Haynault	800,000
Alsace	1,900,000
Franche Comté	1,100,000
Rouffillon	600,000

Total produce of the taxes on the annexed and conquered countries	9,800,000
---	-----------

Carried over 2,815,000



brought over 2,815,000

*Capitation of the païs d'élection, not comprised in that of the city of Paris.*

GENERALITIES.	TAXES.
Paris — — — — —	1,160,000
Soiffons. — — — — —	440,000
Amiens and Artois — — — — —	820,000
Châlons — — — — —	650,000
Orleans — — — — —	960,000
Tours — — — — —	940,000
Rouen — — — — —	910,000
Caën — — — — —	560,000
Alençon — — — — —	540,000
Bourges — — — — —	320,000
Moulins — — — — —	510,000
Poitiers — — — — —	370,000
Lyons — — — — —	1,200,000
Riom — — — — —	410,000
Grenoble. — — — — —	500,000
Limoges — — — — —	310,000
Bordeaux — — — — —	620,000
Rochelle. — — — — —	220,000
Montauban — — — — —	610,000
Auch and Pau — — — — —	550,000
Total produce of the capitations of the païs d'élection	12,600,000

*Capitation of the païs d'état.*

Burgundy — — — — —	490,000
Languedoc — — — — —	660,000
Brittany — — — — —	620,000
Provence — — — — —	430,000
Total produce of the capitations on the païs d'état	2,200,000

Capitation  
carried over 2,815,000

brought over 2,815,000

*Capitation of the annexed and conquered countries.*

*Countries annexed.*

GENERALITIES.	TAXES.
Metz, or the three bishopricks	510,000
Lorraine and Bar	

*Conquered countries.*

Flanders	710,000
Haynault	520,000
Alsace	840,000
Franche Compté	480,000
Rouffillon	140,000

Total produce of the capitations of the annexed  
and conquered countries 4,300,000

*A recapitulation of the produce of the general receipts of the  
revenue,*

Tax of the païs d'élection	36,100,000
Tax of the païs d'état	7,000,000
Tax of the annexed and conquered countries	9,800,000
Capitation of the païs d'élection	12,600,000
Capitation of the païs d'état	2,200,000
Capitation of the annexed and conquered countries	4,300,000

Total produce of the general receipts of the fin-  
ances 72,000,000

*Capitation on the city of Paris.*

Capitation on the body of merchants, artificers, and  
tradesmen, on the citizens, settled inhabitants, day labour-  
ers, and servants in Paris. 4,600,000

carried over 79,415,000



brought over 79,415,000

*Private capitations.*

Of the king and queen's household, and other court capitations	112,550
Of pensions and of the ministry	76,400
Of all the kings household troops	83,800
Of the dukes and peers, and the general officers of the army	66,415
Of the extraordinary of war and artillery	415,600
Of the marine and gallies	95,518
Of the officers of the parliaments, and other the king's courts	60,000
Of the super-intendants of provinces, the officers of the finances of commerce, of the king's buildings, of bridges and causeways, moles and banks, and of fortifications	149,805
Of the farmers general, sub-farmers, agents and their clerks	231,381
Of the officers of the police and watch at Paris	15,600
Of the constable's guard, marshalsea guard, and other capitations	78,860
Total produce of the private capitations.	<u>1,385,929</u>

*Subsidies of the clergy.*

Tenths and capitations of the clergy	12,310,000
Free gifts, <i>per annum</i>	2,400,000
Tenths and capitations of the clergy of Alsace, and of the bishopricks of Metz, Toul, and Verdun, and of Perpignan	752,000
Ordinary free gifts of the said churches	400,000
Total of the ordinary subsidies of the clergy of the kingdom	<u>15,862,000</u>

carried over 96,662,929

brought over 96,662,929

*Free gifts of the païs d'etat.*

Burgundy	_____	1,100,000
Languedoc	_____	1,800,000
Brittany	_____	1,600,000
Provence	_____	900,000
Total of the free gifts of the païs d'etat		<u>5,400,000</u>

*Revenues of the Colonies, all charges deducted.* \_\_\_\_\_ 1,465,000

*Coinage of Money.*

Deduction made from the salaries of the director general of the mints of the kingdom, the sub-directors and others in the employment of the mint, with the laborers, and the pay of the company of the general provostship of the mint \_\_\_\_\_ 1,700,000

*The tenth penny for the three last months of this year.*

Of the income of all estates in the kingdom	6,916,228
Redemption of the tenth of the clergy of	
France	2,225,000
Tenths of the clergy of Alsace, and the bishopricks of Metz, Toul, Verdun, and Perpignan	150,000
Tenth on agents and salaries	156,384
Tenth on wages and pensions, raised from the year 1710 in time of war, and continued to the year 1741 in time of peace, amounts to	2,410,000
Incidental sums	1,618,000
Total produce of the tenth pennny for the three last months of 1741	<u>13,475,612</u>

*Farms.*

General united farms, agreeable to a lease made and granted by Mr. Orry, comptroller general of the finances, in \_\_\_\_\_

carried over 118,703,541



brought over 118,703,541

in his majesty's name, to James de Forceville, lessee of the said general farms, on the security of forty farmers-general, in the month of October, 1736, for six years, which expired in the year 1742, in and upon condition of renewal of the said lease every two years, to be raised in favor of his majesty, or lowered in favor of the said lessee, according to the situation of times and circumstances, comprehending in the said lease the particular farms, and those incorporated with them in 1736. The lease of the general farms was renewed in the month of October, 1740, for the two last years, at eighty-three millions for each of those two following years, viz. 1741, and 1742, with engagement from the king to indemnify the said lessee for unforeseen accidents that might happen in the general farms, during those two years; produced for this year ——— 83,000,000

Farm on tobacco, let to the said farmers general by lease in October 1736, renewed in October 1740, at eleven millions *per annum*, for the years 1741, and 1742, brought in that year ——— 11,000,000

Farm of the posts and messengerships, let to six farmers-general in October 1739, for the years 1740, 1741, and 1742, at four millions two hundred thousand livres *per annum* ——— 2,400,000

The several farms on stage-conveyances, let at different times to various persons, produced in 1741 ——— 2,600,000

Total amount of his majesties revenues for the year 1741 219,503,541

*Negotiations and loans.*

Over and above these revenues of the crown, amounting to near two hundred and twenty millions, his majesty borrowed several sums to answer the extraordinary expences this year, occasioned by the numerous armies he was obliged to keep in the field.

H

These

These were

A creation of six hundred thousand livres of life annuities, divided into several classes, according to the difference of ages, from denier seven, to the denier thirteen, by an edict in the month of November, 1740, the funds for which were not carried to the royal treasury till the month of January 1741.

The principal amounting to \_\_\_\_\_ 6,000,000

Note, by an edict in October 1741, there was another creation of eight hundred and twenty thousand livres on life annuities, which not being filled up, the funds could not be carried to receipt till 1742.

A loan made to his majesty by the India company, at five  $\frac{1}{2}$  cent,  $\frac{1}{2}$  annum. \_\_\_\_\_ 10,000,000

The 25th of December there was paid into the royal treasury, by the farmers-general, the sum of eight millions on account of the twenty-five millions they had engaged to lend the king, and which they had promised to cardinal de Fleury, at the beginning of October in this year, to pay into the royal treasury by the end of the three first months of the year 1742, for which sum of twenty-five millions his majesty was to pay interest at ten and a half  $\frac{1}{2}$  cent,  $\frac{1}{2}$  annum, the first payment of which was due in January 1743, conformably to the agreement made on this account \_\_\_\_\_

8,000,000

24,000,000

Note, the remaining seventeen millions will be carried to receipt in 1742.

*Recapitulation of the king's receipts for the year 1741.*

The revenues amount to \_\_\_\_\_ 219,503,541

The negotiations and loans to \_\_\_\_\_ 24,000,000

Total receipts for the year 1741 \_\_\_\_\_ 243,503,541



*An account of the king's expences for the year 1742.**Expences of the court.*

Tables for the king and queen, for the dauphin, and the daughters of France; and the salaries of the officers and ladies in waiting about their majesties and the children of France; and in general all the expences paid by the treasurers of his majesty's households. \_\_\_\_\_ 6,800,000

To the treasurer of the king's plate, for that expence, and his majesty's privy purse \_\_\_\_\_ 1,200,000

To stables and liveries \_\_\_\_\_ 2,000,000

The hunting-charges, falconry, and louvetterie \_\_\_\_\_ 1,200,000

The king's offerings and alms \_\_\_\_\_ 600,000

For the queen's privy purse \_\_\_\_\_ 120,000

For the dauphin's privy purse \_\_\_\_\_ 60,000

Total expence of the court \_\_\_\_\_ 11,980,000

*The king's household troops.*

Fund for paying the body guard, the gendarmes, and light horse, the guard of mousquetaires, the horse-grenadiers, and the companies of gendarmerie; including the cloathing and arming these troops, and the pensions granted to the superannuated officers \_\_\_\_\_ 3,900,000

To the palace guard, and the marshal's of the palace \_\_\_\_\_ 300,000

Fund for paying the regiment of French and Swiss guards, including their cloathing and arms, the fund for annual recruits, and the pensions granted to the superannuated officers — 4,115,000

Total expence of the king's household troops \_\_\_\_\_ 8,565,000

brought over 11,980,000

*General officers of the forces.*

The salaries of the marshals of France, the general officers of the army, the governors of provinces, the commanders in chief in the provinces, and the officers on the etat major of provinces and garrisons — — — — —

5,932,000*The extraordinary of war.*

Funds settled for paying the regiments of foot, horse, dragoons, and other troops, including the pensions of officers, the furnishing of forage for the horse and dragoons, with wood for firing, &c. and all extraordinary expences — — — — —

36,812,000

Maintaining the militia — — — — —

2,000,00038,812,000*Other funds, on account of the armies sent into the field in the Months of July and August.*

For the augmentation made in the foot forces, amounting to near thirty thousand men, at thirty livres for cloathing, and thirty for entrance to each recruit, including the gratifications given to the officers who had their companies compleat by the limited time — — — — —

2,462,800

For providing bread and ammunition for the troops, allowing for stoppages from the pay of the officers and soldiers, all extraordinary expences placed to the king's account, and amounting to — — — — —

5,245,000

Carried over 46,519,000

carried over 11,980,000



brought over 11,980,000

brought over 46,519,000

For providing of meat for the forces in Bavaria, and on the Meuse, allowing for the stoppages from the pay of the officers and soldiers, the extraordinary expence amounting to ——— 2,100,000

For providing forage for the general officers of the forces, and the officers of foot; and the additions made to the horse and dragoons when in the field, including the purchase of forage sent to the magazines for the use of the armies for the two first months of 1742 1,830,000

Salaries of the super-intendants of the forces, the commissioners of war, the head-officers of the marshallia, and their men ——— 308,000

Salaries of the clerks and agents employed in the buying of provisions and forage — 395,000

Expences of the hospitals military, at a daily sum for each foot soldier, horse and dragoon, actually sick, allowing for a stoppage of a third of each man's pay; the extraordinary expence placed to the king's account, including the salaries of the agents, &c. amounts to ——— 1,065,412

Funds and additional expences of pay for augmenting the troops from the first of July to the end of the year ——— 1,450,000

Extraordinary expences in the funds provided for the pay of the battalions and militia taken from their respective provinces at different times, for guarding the frontier towns, and relieving the veteran troops draughted from thence to make up the armies in Bavaria and on the Meuse ——— 2,200,000

Cloathing for thirty thousand militia, including the officers uniforms ——— 900,000

Carried over 56,817,412

carried over 11,980,000

brought over 11,980,000

brought over 56,817,412

Expence of the daily allowance of bread, wine, and meat to the troops in march, allowing for the stoppage of the whole pay of both officers and soldiers during that time; the extraordinary expences placed to the king's account, including the providing of forrage for the horse, dragoons, and the officers of the infantry, amounting to

1,980,000

Gratifications to the troops in Bavaria and on the Meuse

800,000

Total of the extraordinary of war

59,548,212

*Artillery.*

Funds settled for the expences of the artillery

2,800,000

Extraordinary expences on account of camps and armies, including the salaries of agents

620,000

Total expence of the artillery

3,490,000

*Fortifications.*

Funds provided for for fortifications

4,000,000

*Marshalseas.*

Pay of the marshalseas of the twenty provinces of the païs d'élection, those of the païs d'état, and of the annexed and conquered countries being paid by the provinces

1,200,000

*The Marine.*

The funds for the ordinary expences

16,000,000

Extraordinary expences

7,300,000

Funds for the ordinary expence of the gallies

2,200,000

Extraordinary expence

600,000

Total expence of the marine

26,100,000

*Recapitulation*

carried over 11,980,000



brought over 11,980,000*Recapitulation of the military articles.*

The king's household troops	— — —	8,565,000
General officers of the forces	— — —	5,932,000
Extraordinary of war	— — —	59,548,212
Artillery	— — —	3,420,000
Fortifications	— — —	4,000,000
Marshalseas	— — —	1,200,000
Marine	— — —	26,100,000
Total		<u>108,765,212</u>

Salaries of the prime minister, the secretaries of state, counsellors of state, king's privy council and agents to the ministry.	— — — — —	1,660,000
Salaries of the ambassador and ministers in foreign courts	— — — — —	980,000
To the ambassadors for private negotiations and pensions to foreigners	— — — — —	2,870,000
Remittances to marshal Bellisle, plenipotentiary at Frankfurt on account of the election of an emperor, for defraying the necessary expences on that account, and in the courts of the Empire, presents included	— — — — —	2,550,000
To the treasurers of the swiss league	— — — — —	600,000
To the expences of the grand seignior's ambassador and his train, from their arrival at Marseille to the first of January, 1742	— — — — —	200,000
To the king of Poland, duke of Lorraine and Barr	— — — — —	2,000,000
Pensions to the princes and princesses of the blood	— — — — —	1,485,000
Pensions of the orders of the holy ghost and St. Lewis	— — — — —	990,000
Pensions upon the royal treasury	— — — — —	3,600,000
Wages of the officers of the parliaments and the other sovereign courts, and the salaries of the officers of the royal courts of judicature in the kingdom	— — — — —	4,100,000
Salaries of officers and others employed in the king's printing-office and library	— — — — —	100,000
Salaries of officers and others employed in the affairs of commerce	— — — — —	1,860,000
carried over		<u>143,475,212</u>

brought over 43,475,212

Salaries of the super-intendants appointed in the provinces, and their secretaries and deputies, with other incidental affairs	1,840,000
Wages of the super-intendants of the revenue, the treasurers of France and the revenues, the receivers and controllers of the taxes, and all others employed in the revenue	3,960,000
Funds for the bridges and caufeways in France	4,800,000
Funds for moles and banks	780,000
The king's buildings	5,800,000
Libraries, archives, and printing-offices	600,000
The medal-mint	120,000
To the academies of the kingdom	210,000
The Paris-watch and patrol	400,000
Perpetual annuities	27,140,000
Life annuities in general	25,112,000
Expences of shews and entertainments	200,000
Expences of the Bastile, Vincennes, and other royal prisons, affairs of state, and the police	1,200,000
To the prisons in the kingdom	800,000
Salaries of the secretaries of his majesty's closet, and the travelling expences of carriers ordinary and extraordinary	818,000
Additional expences of the royal houses of St. Cyr and the invalids	560,000
Charge of the management of the tenth penny for the three last months in the year	420,000
Secret affairs within the kingdom	700,000
Payment of the dividends of the India company's actions	8,000,000
<b>Total of the king's expences for the year 1741</b>	<b>227,200,212</b>

*Indemnifications, remittances, and rewards.*

Indemnification granted to the contractor for supplying the royal hospital of invalids with bread, an account of losses sustained by him in the years 1739 and 1740, from the extraordinary price of corn	1,100,000
Indemnifications granted to the contractors for furnishing ammunition bread to the army, on account of the losses they sustained in the years 1740 and 1741, by the corn still continuing at an extraordinary price	2,600,000
<b>Carried over</b>	<b>3,700,000</b>



brought over 3,700,000

By indemnifications granted to the contractors for the military hospitals of the kingdom, on account of the dearness of corn and other commodities, during the years 1739 and 1740; as likewise to the contractors for supplying the troops with provisions on their march, and other private indemnifications and rewards ————— 2,500,000

To the farmers-general, to indemnify the sub-farmers of aids of the generalities in the vineyard countries, on account of the decrease in the consumption of wines this year, the vines being all destroyed by the frost in 1740, and for other indemnifications granted to the said farmers-general ————— 2,800,000

Remittances on the taxes, on account of the losses sustained by a number of parishes in the different provinces of the kingdom, whose goods or patrimonies were all, or part of them swept away by the overflowings of the rivers, towards the end of the year 1740 ————— 4,600,000

Besides others to a number of military officers, gentlemen, protected persons, and others, whose houses and goods were carried away by the said overflowings ————— 800,000

Total expence by indemnifications, &c. 14,400,000

*Foreign subsidies.*

On account of the affairs of Europe, amounting this year to ————— 22,200,000

Note, it has not been practicable to procure an account of the exact distribution of this sum, but in all probability it was distributed among the king of Sweden, the elector of Bavaria, and some other powers.

*Recapitulation of the king's expences for the year 1741.*

Total expence amounting to ————— 227,200,932  
The indemnifications to ————— 14,400,000  
The foreign subsidies to ————— 22,200,000

General Total 263,800,932

I

*Ballance*

*Ballance of the king's receipts and expences for the year  
1741.*

The general total of the receipts amounts to	—	243,503,541
That of the expences to	—	263,800,932
Ballance against the king	—	<u>20,297,391</u>

Which sum will be cleared off in 1742, agreeable to the dispositions taken for that purpose by cardinal de Fleury, the prime minister.

*A Scheme of the receipts and expences for the year 1742.*

Paid to cardinal Fleury, principal minister of state, by the sieur Orry, comptroller general of the finances, the 19th of December 1741, as follows :

Demefns and woods	—	3,840,000
The imposts of taxes and capitations of the païs d'etat, païs d'election, and annexed and conquered countries, are the same as in 1741	—	72,000,000
Capitation of the city of Paris	—	4,600,000
Private capitations	—	1,720,000
Subsidies of the clergy	—	15,752,000
Free gifts of the païs d'etat	—	6,300,000
Revenues of the colonies, all charges deducted	—	1,512,600
Tenth penny on the revenues of all estates in the kingdom, including those of the clergy, and the agents for government affairs; and on salaries for the nine first months of the year 1742	—	36,790,448
Coinage of money, all charges deducted	—	1,800,000
Tenth penny on wages and pensions	—	2,417,682
General farms united	—	83,000,000
Farm on tobacco	—	11,000,000
Farm on posts and messageries	—	4,200,000
Farm on coaches	—	2,400,000
Casual revenues	—	<u>2,215,617</u>
Total amount of the king's revenues for the year 1742		<u>249,548,347</u>
		<i>Negotiations</i>



*Negotiations and loans.*

Over and above these revenues, amounting nearly to 250 millions of livres, his majesty will farther receive in the course of this year very considerable sums, towards defraying the extraordinary expences he is obliged to be at. *viz.*

A creation of eight hundred and twenty thousand livres of life annuities, divided into several classes, according to the difference of ages, from the seventh penny to the thirteenth in virtue of an edict in the month of October 1741, of which the receipt will not be made till 1742, the funds not having been carried into the royal treasury, in 1748, however it will be proper to carry them to receipt here, which will make a principal of \_\_\_\_\_ 8,000,000

The persons appointed to recover this sum have had a private order from the court to receive to the amount of twelve hundred thousand livres of the said annuities, which will produce a farther principal of \_\_\_\_\_ 4,000,000

A loan made to the king by the farmers-general, at ten and a half *per Cent.* interest, *per annum*, pursuant to an agreement made between the said farmers and cardinal de Fleury, by which the said farmers oblige themselves to pay into the royal treasury, in the course of the three first months of 1742 the sum of twenty-five millions of livres, of which sum they paid on the 24th of December, 1741, eight millions on account, which was carried to the receipts of the said year 1741: remains to be carried to receipt this year \_\_\_\_\_ 17,000,000

For the remainder of the happy accession of Lewis XV. advanced in part by commissioners \_\_\_\_\_ 2,600,000

Total of the negotiations and loans 31,600,000

*Recapitulation of the king's receipts for the year 1742.*

The revenues amount to	_____	_____	249,548,347
The negotiations and loans to	_____	_____	31,600,000
		Total	<u>281,148,347</u>

*A Scheme of the expences appointed for the year 1742.*

For the king and queen's tables, and those of the dauphin and daughters of France; and other salaries to the officers, persons in waiting, and domesticks belonging to their majesties and the children of France; and in general all the expences paid by the treasurers of their majesties households

	6,000,000
His majesty's plate and privy purse	940,000
The liveries and stables	1,800,000
The hunting-charges, falconry, and louvetterie	1,000,000
The king's offerings and alms	400,000
For the queen's privy purse	120,000
For the dauphin's privy purse	60,000
Total expence of the court	10,320,000

Funds for paying the body-guard, light-horse, and gendarmes, the guard of mousquetaires, the horse-grenadiers, and the companies of gendarmerie, all expences included

	3,920,000
For the palace guard, and the marshalsea of the palace	260,000
For the hundred Swifs	250,000
For the French and Swifs guards, every thing included	4,410,000
For the salaries and tables of the marshals of France, the general officers of the forces, the governors of provinces, &c. including the extraordinary, on account of the increase in the salaries of general officers ordered to serve in the armies	6,600,000

Funds destined to answer all expences relating to the war in general

	74,400,000
Funds destined for the whole expence of the artillery	4,000,000
Funds destined for the whole expence of fortifications	4,600,000
Funds destined for the ordinary and extraordinary expence of the marine	24,600,000
Funds appointed for the expences of the gallies	3,400,000
For the salaries of the ministry	1,660,000
For the salaries of ambassadors, private negotiations, and foreign pensions	3,800,000

Carried over 142,220,000



brought over 142,220,000

For the Swiss and Grisons — — — — —	600,000
For the ambassador of the grand Seignior, from the first of January 1742, to the last of July in the same year —	360,000
For the king of Poland, duke of Lorraine and Barr —	2,000,000
For the pensions of the princes and princeffes of the blood	1,551,000
For the pensions of the orders of the holy ghost and St. Lewis — — — — —	1,010,000
For the pensions of the royal treasury — — — — —	3,656,000
Wages and salaries of the officers of the upper courts of the kingdom, and the officers of the courts of judicature	4,100,000
For the printing office and library — — — — —	80,000
For the salaries of the super-intendants of trade, and those of the officers and others concerned in that department	1,400,000
For the salaries of the super-intendants appointed over the provinces, and for the affairs relative to that department	1,786,000
For the wages of the officers of the revenue in general, and for the affairs relative to that department — — — — —	3,714,000
For the king's buildings — — — — —	2,800,000
For the bridges and causeways — — — — —	2,600,000
For the moles and banks — — — — —	500,000
For the king's libraries, archives, and printing offices	400,000
For the medal mint — — — — —	150,000
For the academies — — — — —	130,000
For the constable's guard, and marshalsea of the pais d'election — — — — —	1,200,000
For the Paris-watch, patrolle, and other peace officers	400,000
For perpetual annuities — — — — —	27,140,000
For life annuities, including the new ones in 1740 and 1741 — — — — —	25,282,640
For the payment of the dividends on the India compa- nies actions — — — — —	8,000,000
For the expence of entertainments and shews — — — — —	200,000
For the expence of the royal prisons and the affairs of state and police — — — — —	800,000
For the expence of the under-prisons — — — — —	430,000
For the salaries of the secretaries of the cabinet, and the travelling charges of the couriers, ordinary and extraordinary	600,000
For the charge of levying the tenth penny — — — — —	980,000
carried over	233,993,640

	brought over	233,993,640
For additions to the royal houses of invalids and St. Cyr		30,000
For remittances on the tenth penny this year to several families ruined by the overflowings of the rivers in 1740		1,070,000
Total amount of the funds appointed for the king's expences in the year 1742		<u>235,093,640</u>

Foreign subsidies on account of the affairs of Europe this year, amounting to the sum of 24,000,000

Note, it has not been practicable to procure the exact distribution of this sum, but it is probable it will be distributed among the king of Sweden, the elector of Bavaria, and some other powers in alliance with France.

*Recapitulation of the expences.*

Expences	<u>235,093,640</u>
Foreign subsidies	<u>24,000,000</u>
General total	<u>259,093,640</u>
Total receipts	<u>281,148,347</u>
The receipt exceeds the expence by	<u>22,054,707</u>

Which sum will be applied to the discharging the debt remaining on the last year's ballance, being 20,297,391

And there will remain in stock in the royal treasury by this disposition, the sum of 1,757,316

*Remarks.*

At the the end of this year there will be a considerable addition to the above receipts, by an extraordinary free gift of twelve millions granted by the general assembly of the clergy of France, in the month of May of the present year.

By the raising of a tax upon industry, which will produce a farther sum of twelve millions.

By several other negotiations and loans if affairs should require them, and by an extraordinary allowance for the expences of the war, marine, &c. of which an account cannot be procured till the end of the year.



## A C C O U N T

Of the Sums owing by the King in the Year 1742.

**D**URING the minority of Lewis XIV. which was disturbed by long and frequent wars, both at home and abroad, the cardinal de Richlieu, and after him the cardinal de Mazarine, his successor in the ministry, found themselves obliged to borrow very considerable sums at different times, for which a reasonable interest was paid, and the government took care in time of peace to repay the principal. The same thing continued to be practised after the death of the last of these ministers, till the year 1670, when the government remained quite free from debt; the king granted no annuities, either perpetual or for life, and the royal revenues, which amounted at that time to about one hundred and sixty-six millions, clear of all deductions\*, excepting the ordinary expences of the year, which in times of peace amounted to one hundred and thirty millions, or thereabouts, so that there remained, or might remain, good every year in the royal treasury, from thirty to thirty six millions, which ought to have been sufficient in time of war to defray the ordinary expences of war, and in time of peace to pay off the debts contracted during a war; but the magnificence of Lewis the great, the splendor of his court, and the prodigious and extraordinary expences he was at in buildings and public works, and almost every other article, the superb edifice of Versailles, and others the works at Maintenon, the engine at Marly, the building and fortifying a number of strong towns in the low countries, in the three Bithopricks, in Alsace, in Franche Comté, in Dauphiny, and on the frontiers of Spain; the building the town and harbour of Rochefort, and several other ports on the coasts of the western ocean, and Mediterranean, the building a great  
number

\* The town house of Paris was charged with three million six hundred thousand livres perpetual annuities, arising from the sums before borrowed by the king at different times, and of which the annuitants did not chuse to receive the clearance, so that it was an indulgence for them to keep their contracts, and the payment of these three million six hundred thousand livres was not charged on the king's revenues, but on those of the city, pursuant to an agreement made between his majesty and the provost of the merchants and sheriffs of the city of Paris.

number of men of war, the intrigues he carried on in the several courts of Europe, the foreign subsidies which he payed, the expences he was at in his mistresses, and finally the long and dreadful wars which this prince carried on during his reign, especially the last for maintaining his grandson, Philip V, on the throne of Spain, insensibly exhausted the finances, and at length reduced the nation to the last extremity.

From the year 1680, to the year 1698, his majesty found means to borrow from his subjects 400 millions of livres in specie, for which there were granted perpetual annuities, at five ~~per~~ *cent* interest, on the taxes, aids, gabels, &c. besides the alienation of great part of the crown lands, the creation of several posts and offices, the establishment of a number of farms and imposts, with the capitation tax, and the tax on stamped paper, which so oppressed the people that it caused frequent insurrections among them.

This was the state of things in the year 1700, and the government might have remedied these evils, which were not as yet at their highest, had the peace then newly concluded lasted but for a few years; but the duke of Anjou, grandson to Lewis XIV being called to the succession of the crown of Spain, by the will of the deceased king, Charles II. it occasioned the most dreadful, long, and bloody war that the French monarchy had ever experienced from its first establishment. The emperor and princes of the empire, England, Holland, and several other powers, declared war against France, and made powerful efforts in favour of the archduke Joseph, who pretended to the throne of Spain: France on her side made such considerable efforts that this war had the most favorable beginning, but the sequel was far from answering to it; several battles lost, a number of towns taken by the enemy, and whole armies repeatedly cut to pieces, occasioned great expences to recruit them; the augmentations made every year in the troops; the raising of a number of new regiments, both of horse, foot, and dragoons; the great dearth of corn and other commodities in the year 1709 and 1710, at which time every ration of amunition-bread stood the king in upwards of ten sols, which was a most exorbitant expence, his majesty having at that time above four hundred thousand men in actual pay, being obliged, in order to make head against the enemy, to maintain a large army in Flanders, another on the Sarr or in Alsace, another in Italy, and another in Spain, besides naval forces and strong garrisons; moreover he was obliged to keep a body of troops in lower  
Languedoc



Languedoc, and in the Vivarrais, to keep the Huguenots of those provinces in awe, who had lately revolted, and carried on a strong private correspondence in England and Holland; besides the expence of supporting the household of the king and queen of England, who had taken refuge in his dominions, and those of the electors of Bavaria and Cologne, and of prince Ragotski, and others, together with the pensions granted to the nobility in their retinue, for their subsistence: but we shall not enter into any further historical detail of which has already employed such a number of volumes, this account being intended only to give an idea of the causes which have produced the prodigious sums that the present reigning prince still owes his subjects, notwithstanding they are reduced to almost one half.

It has been already observed that in 1698 the king owed his subjects 400 millions, for which he payed interest at five *per cent*, so that the government stood charged at that time with 20 millions in annuities, which were paid with great exactness, and continued so to be till the year 1709.

Lastly, since the year 1701, that the last war was declared against Lewis XIV. to the year 1714, that the general peace was concluded, the king has found means to procure immense and almost incredible resources in the purses of his subjects, having negotiated a loan of 908 millions (including the principal of 72 millions, bearing a yearly interest of 3,600,000 livres, with which the city of Paris was charged from the year 1670, till the king took it upon himself in the year 1708) on the taxes, aids, and gabels, from the town-house of Paris, the clergy, the *païs d'état*, &c. for the payment of which security was given by annuities at five *per cent*. which produced forty-five millions, four hundred thousand livres, which with the twenty millions of annuities granted from 1680 to 1698, made in 1712 the sum of sixty-five millions, in perpetual annuities, and a capital of 1308 millions, exclusive of the creation of a great number of posts and offices, during this last war, and which occasioned an increase in the salaries of officers; the alienation of several of the demesns of the crown, the suppression of several posts, and reimbursing the possessors by notes or receipts on the royal treasury; in fine each year, especially from 1709 to 1714 the imposition of new taxes, the establishing of new farms, the laying of four *sols per livre* extraordinary on all the taxes of the general farms; the levying of the tenth penny in 1710 and the following years, till 1715; the establishing the perpetual tax of the tenth-penny on wages and pensions; the establishing the capitation on all business negotiated, and even on the military; and the new-coining the money, with the raising and

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Languedoc



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lowering the value of specie every year, which produced a very considerable profit. But not all these ways and means, nor the ordinary revenues of the crown besides, were near sufficient to answer the expences of the court, the army, the marine, and the affairs of Spain, whither there were very large sums remitted every year.

In the years 1709, 1710, 1711, 1712, and 1713, there was a stop put to the payment of part of the annuities, the officers of the army received only a part of their salaries, and there was frequently a deficiency in pay of the common men; the contractors for furnishing subsistence to the troops were not paid; the officers of the courts of judicature and the revenue, as well as those of other departments, did not touch a farthing of their wages or salaries for those five years, the pensions were extremely badly payed, and even the king's household troops, and the officers about his own person received only a part of their yearly salaries; at length the king, to remedy the great scarcity of specie, ordered all the military debt, even to the officers of the troops, to be paid in notes on the extraordinary of war, that of the revenue and others in recipisses on the royal treasury, in cash notes, notes of \*\*\*\* in billets of quarters, &c. all which notes were to be current in trade; but as they continued to fall every day, and no one would any longer receive them they were converted into government-notes in the year 1714, which they found means to get registered to the amount of 735,640,000 livres, so that it was not without reason that in the year after the publication of the peace it was openly declared that the king owed his people above 2,000,000,000 livres, including the principal of the annuities, as may be demonstrated by the following scheme:

In government notes and others	—	—	—	735,000,000
Principal of the annuities	—	—	—	1,308,000,000
				<hr/>
Total debt				2,043,000,000
				<hr/>

In the same year 1714 the king being desirous to settle the government affairs, he began by the annuities, and as they had only been paid in part during the last five years of the war, there being two years arrears due upon some, three and four upon others, and the whole five years upon some others, the whole of the arrears owing amounted to upwards of 142 millions, exclusive of the arrears of the year 1714, which were paid in cash; these 142 millions were therefore added to the capital of 1308 millions, which made a new capital of 1450 millions, the interest of which was reduced to five ~~per~~ cent, and four and three quarters

\* The names of these notes are effaced in the original.



quarters, which in the year 1715 made fifty-eight millions annuities; all which his majesty ordered to be paid for the future at the town-house of Paris; and by this management the king paid off the arrears due on the annuities for the last five years of the late war, and gained a profit of 7,400,000 livres *per annum*.

In 1719 the regent discharged almost all the said annuities in bank notes, and restored them again in 1721, in favor of those persons who had received the reimbursement, but they were at the same time reduced to two and a half *per cent*; they amounted at that time to 32,700,000 livres, by reason of several favored creditors to whom the regent granted the same indulgence\*. His highness having in the same year 1719 converted the government notes into notes on the bank, issued an edict on the 1721, by which they were all subjected to an audit, or in default to remain null and void, as were likewise the bank notes, for cash belonging to private persons, deposited in the bank in consequence of the arrêt, by which all persons of whatever quality or condition soever were forbidden to keep more than five hundred livres by them in specie, under penalty of forfeiting all sums above that value; and on these audited bank notes there were created contracts for life annuities at four and three quarters *per cent*, which in 1722 formed annuities to the value of 30,468,393 livres (exclusive of a great number of notes which were not audited, to the amount of a very considerable sum, and which remain to this day in the hands of several private persons) which annuities since that time to the present have been reduced to 25,280,000, and some livres, notwithstanding the twenty millions borrowed in 1733, and 1734, on the Tontines, bearing interest on life annuities at ten *per cent*, the creation of 600,000 of the like annuities in 1740, and of 1,200,000 livres in 1741.

It will be needless to take any notice in this place of what passed in relation to public affairs during the regency of the duke of Orleans, the duke of Bourbon's administration, and from the succession of cardinal de Fleury to the ministry, to the present time, almost every one being acquainted with it, it will therefore be sufficient to shew the state

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of

\* These annuities at present amount to no more than twenty-eight millions, by the extinguishments of the contracts made by cardinal de Fleury; by several payments made in contracts of debts due to the king, and by escheatages and confiscations; by several bought up at a very low price; and by the royal lottery set on foot for the extinction of perpetual annuities, and the creation of life annuities in their room.

of the king's debts in 1742, both in principal and interests, which is as follows:

	PRINCIPALS.	INTERESTS.
27,970,640 livres in perpetual annuities, at two and a half $\frac{1}{2}$ cent, forming a principal of ——— ——— ——— ———	1,118,825,600	27,970,640
5,000,000 to the India company during the regency, making a principal of one hundred millions, for which sum an interest of five $\frac{1}{2}$ cent is paid on the profits of the direction of the said company ———	100,000,000	5,00,0000
52,000 India companies actions, the interest or dividend of which is paid at 150 livres $\frac{1}{2}$ annum, which is to be reckoned at present at five $\frac{1}{2}$ cent, so that the principal and interest at that rate are ———	156,000,000	7,800,000
Note eight millions arising from the farm on tobacco are set apart for to make this payment, of which 7,800,000 are for the dividends, and 200,000 for the charges		200,000
500,000 in annuities to the India company, for ten millions lent to his majesty in 1741, at five $\frac{1}{2}$ cent interest ———	10,000,000	500,000
2,150,000 livres in annuities to the farmers-general, for the sum of twenty-five millions lent by them to his majesty in the begining of the year 1742, at ten and a half $\frac{1}{2}$ cent $\frac{1}{2}$ annum, the first years payment due in January 1743 ——— ———	25,000,000	2,150,000
1,500,000 livres in annuities, to two hundred private persons, for the sum of twenty millions lent to the king this year at seven and a half interest, $\frac{1}{2}$ annum, the first payment due in 1743 ——— ——— ———	20,000,000	1,500,000
Total of the perpetual annuities	1,429,825,600	
Total of the interests		45,120,640
		<i>Life</i>



*Life annuities.*

These annuities being temporary and not subject to reimbursements of principal, they are deemed government debts so long only as they remain in force, and are daily dropping off.

The annuities created in 1721, produced by the conversion of government notes into bank notes, and by the affairs relating to Mr. Law's scheme, the first year's arrears of which, at four and three quarters  $\frac{3}{4}$  cent amounted to 30,463,393

Annuities created in 1733 and 1734, on Tontines, at ten  $\frac{1}{2}$  cent \_\_\_\_\_ 2,000,000

Annuities created in 1740, at  $\frac{1}{2}$  cent, in several classes, according to the different ages \_\_\_\_\_ 600,000

Annuities created in 1741, idem. \_\_\_\_\_ 1,200,000

Total of the said annuities at the time of their creation 34,263,393

All which annuities from that time to the year 1742 were diminished in the sum of 8,985,753, that is to say, that there were annuities extinct to the amount of that sum by the deaths of the annuitants \_\_\_\_\_ 8,985,753

So that the government stood charged in the year 1742 with life annuities to the amount of \_\_\_\_\_ 25,277,640

Which said life annuities were occasioned by the debts contracted during the late war of Lewis XIV. by Law's scheme in the time of, the regency, by the war with the emperor in 1733, 1734, and 1735, and by the present state of affairs in Europe in 1741 and 1742.



## General and Compendious

## L I S T

## OF THE

## Military Forces of FRANCE,

As compleat on the 15th of *April*, 1742, including the officers of the several bodies of troops, but not the general officers, nor the officers of the *etat major* of the provinces and garrison towns.

*The king's household.*N<sup>o</sup> of men

<b>G</b> ATE-guards	_____	55
Guards of the marshal'sea of the palace	_____	109
The swiss guards	_____	100
		<u>264</u>
Six battalions of French guards	_____	4,655
Four battalions of Swiss guards	_____	2,620
Total of infantry belonging to the king's household	7,275	7,275
Four companies of body-guards	_____	1,432
One company of gendarmes of the guard	_____	210
One company of light-horse of the guard	_____	210
One company of horse-grenadiers	_____	130
Total of cavalry of the king's household	1,982	1,982
One company of black mousquetaires	_____	198
One company of grey mousquetaires	_____	198
Total of dragoons of the king's household	396	396
Total of the household troops		9,917
		<i>Cavallerie</i>



*Cavallerie de Brigade in field service, with those of the household troops.*

Sixteen companies of gendarmes and light-horse,  
commonly called the gendarmerie, amounting in all to 800

*French and foreign infantry.*

One hundred fifty-five battalions French infantry	107,750	
Five royal battalions of artillery	2,790	
Six battalions of german infantry	4,850	
Five battalions of irish infantry	3,590	
Seventeen battalions of Swifs	11,254	
Two battalions of Grifons	1,002	
One Italian battalion	750	
One battalion of Corficans	640	
One battalion of Loraine guards	520	
One company of miquelets	64	
Two companies of fuzileers	460	
Three independent companies of Swifs and Grifons	110	
Total of the French and foreign infantry	133,780	133,780

*Militia.*

One hundred battalions of antient militia, three hundred men each, with their officers	31,300	
The new militia raised in the month of February of this year, idem	31,300	
Total number of militia	62,600	62,600

One hundred and fifty-five independent companies of invalids, for garrison guard, exclusive of those who remain in the hospital, amounting in all to	9,230	9,230
Total of the infantry		205,610

*French and foreign horse.*

One hundred and sixty-four squadrons with their officers, amounting in all to	18,843	18,843
		<i>Dragoons.</i>

*Dragoons.*

Sixty squadrons of dragoons, at one hundred and forty men each (by an augmentation of ten men to each company, made in the beginning of this year) with their officers, amount to \_\_\_\_\_

9,274

Eight free companies of dragoons \_\_\_\_\_

862

Total of the dragoons \_\_\_\_\_ 10,136 10,136

*Recapitulation of the military forces of France, the 15th of April, 1742.*

Gate-guards	_____	55
Guards to the marshalsea of the palace	_____	109
The hundred Swifs	_____	100
King's household infantry	_____	7,275
Cavalry ditto	_____	1,982
Dragoons ditto	_____	396
Gendarmerie	_____	800
French and foreign infantry, militia, and independant companies of invalids	_____	205,610
Horse	_____	18,843
Dragoons	_____	10,136
General Total	_____	245,306

See the following table

## A TABLE

Guards

Six Batt

Four Ba

Four Co

One Co

One Co

One Co

Two Co

Sixteen

One H

Five Ba

Five Ba

Six Ba

Sevente

Two Ba

One Ba

One Ba

One Ba

One Co

One H

Sixty S

Ten Co

Eight f

Three

Two H

One H



# A T A B L E

OF THE

Military Forces of *France*, on the 15th of *April*, 1742.

Names of the Troops	King's Household Troops			Troops in the Field			Troops in Garrison		Totals
	Guards of the Palace. Marshalsea of the Palace & Hund. Swifts.	Infantry	Cavalry	Dragoons	Infantry French and foreign	Cavalry French and foreign	Dragoons	Militia Independent Companies of Invalids	
Guards of the Palace Gate — — —	55	—	—	—	—	—	—	—	55
— Of the Marshalsea of the Palace	109	—	—	—	—	—	—	—	109
— Called the Hundred Swifts — —	100	—	—	—	—	—	—	—	100
Six Battalions of French Guards — —	—	4,655	—	—	—	—	—	—	4,655
Four Battalions of Swift Guards — —	—	2,620	—	—	—	—	—	—	2,620
Four Companies of Body-Guards — —	—	—	1,432	—	—	—	—	—	1,432
One Company of Gendarmerie of the Guard — — —	—	—	210	—	—	—	—	—	210
One Company of Light-Horse of the Guard — — —	—	—	210	—	—	—	—	—	210
One Company of Horse-Grenadiers — —	—	—	130	—	—	—	—	—	130
Two Companies of Mousquetaires — —	—	—	—	396	—	—	—	—	396
Sixteen Companies of Gendarmerie — —	—	—	—	—	—	800	—	—	800
One Hundred fifty-five Battalions of French Infantry — — —	—	—	—	—	107,750	—	—	—	107,750
Five Battalions Royal Artillery — — —	—	—	—	—	2,790	—	—	—	2,790
Five Battalions Irish — — —	—	—	—	—	3,590	—	—	—	3,590
Six Battalions Germans — — —	—	—	—	—	4,850	—	—	—	4,850
Seventeen Battalions Swifts — — —	—	—	—	—	11,254	—	—	—	11,254
Two Battalions Grifons — — —	—	—	—	—	1,002	—	—	—	1,002
One Battalion Italian — — —	—	—	—	—	750	—	—	—	750
One Battalion Corsican — — —	—	—	—	—	640	—	—	—	640
One Battalion Lorraine Guards — —	—	—	—	—	520	—	—	—	520
One Company Miquelets — — —	—	—	—	—	64	—	—	—	64
One Hundred sixty-four Squadrons of Horse and Hussars — — —	—	—	—	—	—	18,843	—	—	18,843
Sixty Squadrons Dragoons — — —	—	—	—	—	—	—	9,274	—	9,274
Ten Companies of Fuzileers — — —	—	—	—	—	460	—	—	—	460
Eight free Companies of Dragoons — —	—	—	—	—	—	—	862	—	862
Three independent Companies of Swifts and Grifons — — —	—	—	—	—	110	—	—	—	110
Two Hundred Battalions Militia, three Hundred Men in each Battalion — —	—	—	—	—	—	—	62,600	—	62,600
One Hundred fifty-five independent Companies of invalids — — —	—	—	—	—	—	—	—	9,230	9,230
Totals	264	7,275	1,982	396	133,780	19,643	10,136	62,600 2,930	General Total 245,306

# T A B L E

OF THE

Military Forces of France, on the 15th of July, 1870.

Name of the Force		Strength		Location	
Infantry	Cavalry	Artillery	Engineers	Infantry	Cavalry
1st Division	2nd Division	3rd Division	4th Division	5th Division	6th Division
7th Division	8th Division	9th Division	10th Division	11th Division	12th Division
13th Division	14th Division	15th Division	16th Division	17th Division	18th Division
19th Division	20th Division	21st Division	22nd Division	23rd Division	24th Division
25th Division	26th Division	27th Division	28th Division	29th Division	30th Division
31st Division	32nd Division	33rd Division	34th Division	35th Division	36th Division
37th Division	38th Division	39th Division	40th Division	41st Division	42nd Division
43rd Division	44th Division	45th Division	46th Division	47th Division	48th Division
49th Division	50th Division	51st Division	52nd Division	53rd Division	54th Division
55th Division	56th Division	57th Division	58th Division	59th Division	60th Division
61st Division	62nd Division	63rd Division	64th Division	65th Division	66th Division
67th Division	68th Division	69th Division	70th Division	71st Division	72nd Division
73rd Division	74th Division	75th Division	76th Division	77th Division	78th Division
79th Division	80th Division	81st Division	82nd Division	83rd Division	84th Division
85th Division	86th Division	87th Division	88th Division	89th Division	90th Division
91st Division	92nd Division	93rd Division	94th Division	95th Division	96th Division
97th Division	98th Division	99th Division	100th Division		





